



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

PRESENT: Robert H. Naftaly, Chair STC
Robert R. Lupi, Member STC
Douglas B. Roberts, Member STC

Dennis W. Platte, Executive Secretary
Marie G. Medlock, Recording Secretary

DATE OF MEETING: February 23, 2005

PLACE OF MEETING: Treasury Bond Finance Board Room
1st Floor Treasury Building
Lansing, MI

TIME OF MEETING: 9:00 A.M.

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

Item 1. It was moved by Lupi, supported by Roberts, and unanimously approved the minutes of February 8, 2005 as presented.

The State Tax Commission considered each MCL 211.154 notification of omitted or incorrectly reported property separately and took the following actions for each listed file for which the assessors and the owners did not concur.

Item 2. **Scheduled for 9:30 A.M.**

Scheduled for 9:30 A.M.

City of Allen Park, Wayne County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3268; ANDERSON HUEBNER LUMBER CO; CITY OF ALLEN PARK; WAYNE COUNTY; ALLEN PARK Sch. Dist.; 30-999-00-0284-000; PERSONAL; Property;

2002 AV from \$ 27,900 to \$ 30,700; TV from \$ 27,900 to \$ 30,700;

2003 AV from \$ 31,800 to \$ 33,700; TV from \$ 31,800 to \$ 33,700.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 2

February 23, 2005

Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to grant the assessor's request to withdraw the below-referenced matter:

154-04-3270; DOLLAR CINEMA INC; CITY OF ALLEN PARK; WAYNE COUNTY; ALLEN PARK Sch. Dist.; 30-999-00-0274-500; PERSONAL; Property;

2002 AV from \$ 43,600 to \$ 44,550; TV from \$ 43,600 to \$ 44,550;

2003 AV from \$ 39,600 to \$ 40,200; TV from \$ 39,600 to \$ 40,200.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3271; KENTUCKY FRIED CHICKEN; CITY OF ALLEN PARK; WAYNE COUNTY; ALLEN PARK Sch. Dist.; 30-999-00-1024-000; PERSONAL; Property;

2002 AV from \$ 37,400 to \$ 39,650; TV from \$ 37,400 to \$ 39,650;

2003 AV from \$ 38,400 to \$ 40,500; TV from \$ 38,400 to \$ 40,500.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3272; MJC PHARMACY; CITY OF ALLEN PARK; WAYNE COUNTY; MELVINDALE Sch. Dist.; 30-999-00-2965-000; PERSONAL; Property;

2002 AV from \$ 31,700 to \$ 75,400; TV from \$ 31,700 to \$ 75,400;

2003 AV from \$ 30,600 to \$ 94,650; TV from \$ 30,600 to \$ 94,650.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3273; HOFMANN CHIROPRACTIC CLINIC; CITY OF ALLEN PARK; WAYNE COUNTY; MELVINDALE Sch. Dist.; 30-999-00-2412-000; PERSONAL; Property;

2002 AV from \$ 26,800 to \$ 32,550; TV from \$ 26,800 to \$ 32,550;

2003 AV from \$ 26,900 to \$ 33,650; TV from \$ 26,900 to \$ 33,650.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3274; ALLEN PARK COLLISION; CITY OF ALLEN PARK; WAYNE COUNTY; ALLEN PARK Sch. Dist.; 30-999-00-0200-000; PERSONAL; Property;

2002 AV from \$ 45,700 to \$ 51,700; TV from \$ 45,700 to \$ 51,700;

2003 AV from \$ 41,000 to \$ 46,000; TV from \$ 41,000 to \$ 46,000.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 3

February 23, 2005

Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3340; EMPIRE FOOD INC C/O NAMOU EADEH ET AL; CITY OF ALLEN PARK; WAYNE COUNTY; ALLEN PARK Sch. Dist.; 30-999-00-0730-000; PERSONAL; Property;

2002 AV from \$ 2,400 to \$ 3,500; TV from \$ 2,400 to \$ 3,500;

2003 AV from \$ 2,100 to \$ 3,300; TV from \$ 2,100 to \$ 3,300;

2004 AV from \$ 1,500 to \$ 2,800; TV from \$ 1,500 to \$ 2,800.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3341; SUN MICROSYSTEMS INC; CITY OF ALLEN PARK; WAYNE COUNTY; MELVINDALE Sch. Dist.; 30-999-00-2678-000; PERSONAL; Property;

2002 AV from \$ 551,900 to \$ 596,750; TV from \$ 551,900 to \$ 596,750.

City of Dearborn, Wayne County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3153; ASHLEY STEWART; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-966750; PERSONAL; Property;

2002 AV from \$ 67,650 to \$ 157,150; TV from \$ 67,650 to \$ 157,150.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3154; ABC BEVERAGE MANAGEMENT INC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-004250; PERSONAL; Property;

2002 AV from \$ 0 to \$ 28,400; TV from \$ 0 to \$ 28,400.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3156; GOLDEN FANTASY C/O KASZUBSKI AL-HASAN & ASSOC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-997750; PERSONAL; Property;

2003 AV from \$ 25,000 to \$ 40,950; TV from \$ 25,000 to \$ 40,950.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 4

February 23, 2005

Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3157; OLIVE GARDEN #1427 C/O GMRI INC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-633000; PERSONAL; Property;

2002 AV from \$ 92,700 to \$ 117,550; TV from \$ 92,700 to \$ 117,550;

2003 AV from \$ 108,400 to \$ 145,600; TV from \$ 108,400 to \$ 145,600;

2004 AV from \$ 111,900 to \$ 135,650; TV from \$ 111,900 to \$ 135,650.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3158; ACO INC STORE #299; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-061500; PERSONAL; Property;

2002 AV from \$ 31,150 to \$ 43,550; TV from \$ 31,150 to \$ 43,550;

2003 AV from \$ 31,750 to \$ 42,500; TV from \$ 31,750 to \$ 42,500.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3160; WENDY'S INTERNATIONAL INC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0003-004000; PERSONAL; Property;

2002 AV from \$ 44,400 to \$ 68,550; TV from \$ 44,400 to \$ 68,550;

2003 AV from \$ 50,650 to \$ 71,350; TV from \$ 50,650 to \$ 71,350;

2004 AV from \$ 49,800 to \$ 63,550; TV from \$ 49,800 to \$ 63,550.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3161; DEARBORN LASER EYE CENTER; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-672600; PERSONAL; Property;

2002 AV from \$ 0 to \$ 350,500; TV from \$ 0 to \$ 350,500.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3162; GREAT STEAK & POTATO CO C/O SWEISS & ASSOC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-010850; PERSONAL; Property;

2003 AV from \$ 80,000 to \$ 93,700; TV from \$ 80,000 to \$ 93,700;

2004 AV from \$ 59,200 to \$ 81,700; TV from \$ 59,200 to \$ 81,700.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 5

February 23, 2005

Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3163; GAMESTOP INC #33; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-008100; PERSONAL; Property;
2003 AV from \$ 37,300 to \$ 59,100; TV from \$ 37,300 to \$ 59,100;
2004 AV from \$ 24,800 to \$ 61,700; TV from \$ 24,800 to \$ 61,700.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3164; TRANSPORT INTERNATIONAL POOL INC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-513000; PERSONAL; Property;
2002 AV from \$ 30,700 to \$ 52,000; TV from \$ 30,700 to \$ 52,000;
2004 AV from \$ 36,350 to \$ 43,800; TV from \$ 36,350 to \$ 43,800.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3342; CHINATOWN OF DEARBORN INC C/O SLIFKO & ASSOC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-981600; PERSONAL; Property;
2003 AV from \$ 400,000 to \$ 936,500; TV from \$ 400,000 to \$ 936,500;
2004 AV from \$ 420,000 to \$ 827,000; TV from \$ 420,000 to \$ 827,000.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3343; CITICORP LEASING INC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-070500; PERSONAL; Property;
2002 AV from \$ 11,950 to \$ 198,350; TV from \$ 11,950 to \$ 198,350.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3344; THE HOME DEPOT USA INC #2757; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-823500; PERSONAL; Property;
2002 AV from \$ 802,400 to \$ 804,950; TV from \$ 802,400 to \$ 804,950;
2003 AV from \$ 748,350 to \$ 750,650; TV from \$ 748,350 to \$ 750,650;
2004 AV from \$ 799,000 to \$ 804,200; TV from \$ 799,000 to \$ 804,200.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3345; COACH STORES INC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-938000; PERSONAL; Property;
2003 AV from \$ 147,450 to \$ 154,600; TV from \$ 147,450 to \$ 154,600; 2004 AV from \$ 144,000 to \$ 149,950; TV from \$ 144,000 to \$ 149,950.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 6

February 23, 2005

Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3346; HEWELETT PACKARD FINANCIAL SERVICES; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-152700; PERSONAL; Property;

2003 AV from \$1,223,900 to \$1,270,100; TV from \$1,223,900 to \$1,270,100;

2004 AV from \$4,193,700 to \$4,445,300; TV from \$4,193,700 to \$4,445,300.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3347; AMERITECH ADVANCED DATA SERVICES; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-861000; PERSONAL; Property;

2002 AV from \$3,019,300 to \$3,306,800; TV from \$3,019,300 to \$3,306,800.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3349; WHITE CASLTE MICHIGAN LLC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-561500; PERSONAL; Property;

2002 AV from \$ 32,250 to \$ 36,050; TV from \$ 32,250 to \$ 36,050;

2003 AV from \$ 32,000 to \$ 36,550; TV from \$ 32,000 to \$ 36,550;

2004 AV from \$ 27,750 to \$ 31,750; TV from \$ 27,750 to \$ 31,750.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3348; MARRIOTT INTERNATIONAL; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-814000; PERSONAL; Property;

2002 AV from \$ 127,400 to \$ 273,000; TV from \$ 127,400 to \$ 273,000;

2003 AV from \$ 120,500 to \$ 270,450; TV from \$ 120,500 to \$ 270,450;

2004 AV from \$ 104,100 to \$ 257,850; TV from \$ 104,100 to \$ 257,850.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3350; US COMMERCE EQUIPMENT FINANCE LLC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-295750; PERSONAL; Property;

2002 AV from \$ 47,450 to \$ 50,300; TV from \$ 47,450 to \$ 50,300;

2003 AV from \$ 51,450 to \$ 54,550; TV from \$ 51,450 to \$ 54,550;

2004 AV from \$ 42,750 to \$ 45,300; TV from \$ 42,750 to \$ 45,300.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 7

February 23, 2005

Item 2 (continued):

City of Detroit, Wayne County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2787; KIMMEL SCRAP IRON & METAL COMPANY; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 16990663.00; PERSONAL; Property;

2002 AV from \$ 110,040 to \$ 383,200; TV from \$ 110,040 to \$ 383,200;

2003 AV from \$ 121,040 to \$ 511,800; TV from \$ 121,040 to \$ 511,800;

2004 AV from \$ 133,140 to \$ 495,000; TV from \$ 133,140 to \$ 495,000.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2788; EXCEL SERVICES INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 16990170.00; PERSONAL; Property;

2002 AV from \$ 136,290 to \$ 138,600; TV from \$ 136,290 to \$ 138,600;

2003 AV from \$ 127,820 to \$ 133,250; TV from \$ 127,820 to \$ 133,250;

2004 AV from \$ 116,840 to \$ 121,850; TV from \$ 116,840 to \$ 121,850.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2789; STARBUCKS COFFEE COMPANY #2319; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 02992968.02; PERSONAL; Property;

2002 AV from \$ 39,480 to \$ 40,500; TV from \$ 39,480 to \$ 40,500;

2003 AV from \$ 35,300 to \$ 35,550; TV from \$ 35,300 to \$ 35,550;

2004 AV from \$ 31,410 to \$ 31,400; TV from \$ 31,410 to \$ 31,400.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2790; STARBUCKS COFFEE COMPANY #2502; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 01990401.01; PERSONAL; Property;

2002 AV from \$ 42,660 to \$ 78,900; TV from \$ 42,660 to \$ 78,900;

2003 AV from \$ 68,550 to \$ 68,300; TV from \$ 68,550 to \$ 68,300;

2004 AV from \$ 63,190 to \$ 63,200; TV from \$ 63,190 to \$ 63,200.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2791; URBAN COFFEE OPPORTUNITIES DBA STARBUCKS #2546; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 15990841.00; PERSONAL; Property;

2002 AV from \$ 62,360 to \$ 65,950; TV from \$ 62,360 to \$ 65,950;

2003 AV from \$ 61,840 to \$ 62,500; TV from \$ 61,840 to \$ 62,500;

2004 AV from \$ 53,070 to \$ 54,100; TV from \$ 53,070 to \$ 54,100.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 8

February 23, 2005

Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2820; MAC CASTINGS INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 15990792.00; PERSONAL; Property;

2002 AV from \$ 120,720 to \$ 575,550; TV from \$ 120,720 to \$ 575,550;

2003 AV from \$ 92,170 to \$ 571,050; TV from \$ 92,170 to \$ 571,050;

2004 AV from \$ 62,100 to \$ 524,400; TV from \$ 62,100 to \$ 524,400.

It was moved by Lupi, supported by Roberts, and unanimously approved to allow the withdrawal of the below-referenced matter:

154-04-2821; HACIENDA MEXICAN FOODS; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 16990163.00; PERSONAL; Property;

2003 AV from \$ 158,910 to \$ 169,950; TV from \$ 158,910 to \$ 169,950;

2004 AV from \$ 125,670 to \$ 153,600; TV from \$ 125,670 to \$ 153,600.

The Commission admitted Taxpayer Exhibit 1.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2822; US WIRE ROPE SUPPLY; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 15990788.00; PERSONAL; Property;

2002 AV from \$ 140,900 to \$ 358,400; TV from \$ 140,900 to \$ 358,400;

2003 AV from \$ 154,990 to \$ 324,400; TV from \$ 154,990 to \$ 324,400;

2004 AV from \$ 170,490 to \$ 325,400; TV from \$ 170,490 to \$ 325,400.

It was moved by Roberts, supported by Lupi, and unanimously approved to postpone the below-referenced matter:

154-04-2823; DEFOSS EQUIPMENT LLC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 15990769; PERSONAL; Property;

2002 AV from \$ 135,410 to \$ 254,450; TV from \$ 135,410 to \$ 254,450;

2003 AV from \$ 128,850 to \$ 236,150; TV from \$ 128,850 to \$ 236,150;

2004 AV from \$ 107,890 to \$ 198,350; TV from \$ 107,890 to \$ 198,350.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-2824; COMMERCIAL GROUP INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 16990677.00; PERSONAL; Property;

2002 AV from \$ 131,420 to \$ 162,850; TV from \$ 131,420 to \$ 162,850;

2003 AV from \$ 134,670 to \$ 168,250; TV from \$ 134,670 to \$ 168,250;

2004 AV from \$ 172,450 to \$ 187,550; TV from \$ 172,450 to \$ 187,550.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 9

February 23, 2005

Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2825; IVAN DOVERSPIKE CO; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 19990417.00; PERSONAL; Property;
2002 AV from \$ 168,190 to \$ 186,900; TV from \$ 168,190 to \$ 186,900.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2826; DARSON CORP; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 07990422.00; PERSONAL; Property;
2002 AV from \$ 141,590 to \$ 150,350; TV from \$ 141,590 to \$ 150,350;
2003 AV from \$ 124,970 to \$ 128,200; TV from \$ 124,970 to \$ 128,200;
2004 AV from \$ 115,520 to \$ 117,750; TV from \$ 115,520 to \$ 117,750.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2827; CANVAS PRODUCTS COMPANY; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 10990023.00; PERSONAL; Property;
2002 AV from \$ 110,320 to \$ 115,600; TV from \$ 110,320 to \$ 115,600;
2003 AV from \$ 101,520 to \$ 106,250; TV from \$ 101,520 to \$ 106,250;
2004 AV from \$ 94,090 to \$ 100,200; TV from \$ 94,090 to \$ 100,200.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2828; FAIRMONT SIGN COMPANY; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 15990499.00; PERSONAL; Property;
2004 AV from \$ 136,950 to \$ 551,650; TV from \$ 136,950 to \$ 551,650.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-2829; GENERAL HARDWOOD COMPANY; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 15990325.00; PERSONAL; Property;
2002 AV from \$ 92,190 to \$ 108,650; TV from \$ 92,190 to \$ 108,650;
2003 AV from \$ 101,410 to \$ 102,900; TV from \$ 101,410 to \$ 102,900;
2004 AV from \$ 79,690 to \$ 96,500; TV from \$ 79,690 to \$ 96,500.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2830; MPS GROUP INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 14990714.00; PERSONAL; Property;
2002 AV from \$ 373,660 to \$ 575,950; TV from \$ 373,660 to \$ 575,950;
2003 AV from \$ 411,030 to \$ 461,250; TV from \$ 411,030 to \$ 461,250;
2004 AV from \$ 452,130 to \$ 595,400; TV from \$ 452,130 to \$ 595,400.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 10

February 23, 2005

Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2831; GREAT LAKES WOODWORKING INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 13990805.00; PERSONAL; Property; 2003 AV from \$ 232,500 to \$ 291,400; TV from \$ 232,500 to \$ 291,400; 2004 AV from \$ 255,750 to \$ 277,600; TV from \$ 255,750 to \$ 277,600.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2832; SPARTAN METAL FINISHING CO; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 13990420.00; PERSONAL; Property; 2002 AV from \$ 518,630 to \$ 638,250; TV from \$ 518,630 to \$ 638,250; 2003 AV from \$ 570,490 to \$ 588,600; TV from \$ 570,490 to \$ 588,600.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2833; T & B CONVEYOR PRODUCTS; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 16990775.00; PERSONAL; Property; 2002 AV from \$ 123,510 to \$ 169,550; TV from \$ 123,510 to \$ 169,550; 2003 AV from \$ 110,630 to \$ 154,200; TV from \$ 110,630 to \$ 154,200; 2004 AV from \$ 106,640 to \$ 149,500; TV from \$ 106,640 to \$ 149,500.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2834; MICHIGAN STEEL FINISHING; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22995665.00; PERSONAL; Property; 2002 AV from \$ 113,740 to \$ 168,150; TV from \$ 113,740 to \$ 168,150; 2003 AV from \$ 149,650 to \$ 151,800; TV from \$ 149,650 to \$ 151,800; 2004 AV from \$ 138,910 to \$ 140,750; TV from \$ 138,910 to \$ 140,750.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 11

February 23, 2005

Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to change the below-referenced requested assessed and taxable values for the years 2002, 2003 and 2004:

2002:

Assessed Value:	\$ 154,850	to	\$ 248,050
Taxable Value:	\$ 154,850	to	\$ 248,050

2003:

Assessed Value:	\$ 104,320	to	\$ 229,000
Taxable Value:	\$ 104,320	to	\$ 229,000

2004:

Assessed Value:	\$ 93,540	to	\$ 212,300
Taxable Value:	\$ 93,540	to	\$ 212,300

154-04-2835; RUSSO SCHEBIL ENTERPRISES INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 21990461.00; PERSONAL; Property.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2836; WHITE TOWER LAUNDRY & CLEANERS; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 19990247; PERSONAL; Property;

2002 AV from \$ 105,490 to \$ 631,850; TV from \$ 105,490 to \$ 631,850;

2003 AV from \$ 116,040 to \$ 593,650; TV from \$ 116,040 to \$ 593,650;

2004 AV from \$ 127,640 to \$ 541,600; TV from \$ 127,640 to \$ 541,600.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2837; COIL STEEL PROCESSING; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 15991250.00; PERSONAL; Property;

2002 AV from \$ 499,480 to \$ 522,500; TV from \$ 499,480 to \$ 522,500.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2838; BAY'S MICHIGAN CORP; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 18990738.00; PERSONAL; Property;

2003 AV from \$ 151,860 to \$ 175,050; TV from \$ 151,860 to \$ 175,050;

2004 AV from \$ 149,240 to \$ 192,300; TV from \$ 149,240 to \$ 192,300.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 12

February 23, 2005

Item 2 (continued):

It was moved by Roberts, supported by Naftaly, and approved to deny the below-referenced requested assessed and taxable values for the years 2002, 2003, and 2004:

154-04-2839; IMPERIAL SUPER STORE INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 13990579.00; PERSONAL; Property;
2002 AV from \$ 150,420 to \$ 184,400; TV from \$ 150,420 to \$ 184,400;
2003 AV from \$ 147,180 to \$ 183,350; TV from \$ 147,180 to \$ 183,350;
2004 AV from \$ 147,570 to \$ 193,850; TV from \$ 147,570 to \$ 193,850.
Mr. Lupi dissented.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2840; MAXWELL ENTERPRISES INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 09990330.00; PERSONAL; Property;
2002 AV from \$ 135,780 to \$ 179,950; TV from \$ 135,780 to \$ 179,950;
2003 AV from \$ 149,360 to \$ 158,900; TV from \$ 149,360 to \$ 158,900.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-2841; RIVERTOWN PIZZA PAPALIS LLC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 13990045.10; PERSONAL; Property;
2002 AV from \$ 118,180 to \$ 166,350; TV from \$ 118,180 to \$ 166,350;
2003 AV from \$ 130,000 to \$ 149,000; TV from \$ 130,000 to \$ 149,000;
2004 AV from \$ 108,270 to \$ 132,900; TV from \$ 108,270 to \$ 132,900.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2842; AL-NAIMI ENTERPRISES INC DBA JAY THRIFTY; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 12990269.00; PERSONAL; Property;
2004 AV from \$ 30,430 to \$ 40,650; TV from \$ 30,430 to \$ 40,650.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 13

February 23, 2005

Item 2 (continued):

It was moved by Roberts, supported by Naftaly and unanimously approved to change the below-referenced requested assessed and taxable values for the years 2002, 2003 and 2004:

2002:

Assessed Value:	\$ 131,030	to	\$ 159,400
Taxable Value:	\$ 131,030	to	\$ 159,400

2003:

Assessed Value:	\$ 115,130	to	\$ 141,950
Taxable Value:	\$ 115,130	to	\$ 141,950

2004:

Assessed Value:	\$ 97,700	to	\$ 124,550
Taxable Value:	\$ 97,700	to	\$ 124,550

154-04-2843; ABBOTT NICHOLSON QUILTER ESSHAKI ET AL; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 11990231.01; PERSONAL; Property.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2844; BILL SNETHKAMP INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 09991134.00; PERSONAL; Property; 2002 AV from \$ 22,510 to \$ 123,000; TV from \$ 22,510 to \$ 123,000.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2845; PELLERITO FOOD INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 09990147.00; PERSONAL; Property; 2003 AV from \$ 117,540 to \$ 167,350; TV from \$ 117,540 to \$ 167,350; 2004 AV from \$ 119,230 to \$ 153,250; TV from \$ 119,230 to \$ 153,250.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2846; CHICAGO BEEF CO INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 09990119.00; PERSONAL; Property; 2002 AV from \$ 391,570 to \$ 401,000; TV from \$ 391,570 to \$ 401,000; 2003 AV from \$ 430,730 to \$ 466,650; TV from \$ 430,730 to \$ 466,650; 2004 AV from \$ 384,940 to \$ 430,300; TV from \$ 384,940 to \$ 430,300.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 14

February 23, 2005

Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-2847; DARNELL KAIGLER DDS PC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 08990202.00; PERSONAL; Property;
2002 AV from \$ 167,280 to \$ 295,100; TV from \$ 167,280 to \$ 295,100.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-2848; BOWNE OF CHICAGO INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 04990003.00; PERSONAL; Property;
2002 AV from \$ 194,470 to \$ 799,800; TV from \$ 194,470 to \$ 799,800;
2003 AV from \$ 355,503 to \$1,327,000; TV from \$ 355,503 to \$1,327,000;
2004 AV from \$ 345,225 to \$1,189,050; TV from \$ 345,225 to \$1,189,050.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:
154-04-2849; JJSV ENTERPRISES INC DBA PIZZA PAPALIS TAVERN; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 03990231.00; PERSONAL; Property;
2002 AV from \$ 98,780 to \$ 210,750; TV from \$ 98,780 to \$ 210,750;
2003 AV from \$ 108,660 to \$ 199,450; TV from \$ 108,660 to \$ 199,450;
2004 AV from \$ 143,210 to \$ 182,200; TV from \$ 143,210 to \$ 182,200.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:
154-04-2850; MCKEEN & ASSOCIATES; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 02992277.00; PERSONAL; Property;
2002 AV from \$ 91,620 to \$ 99,550; TV from \$ 91,620 to \$ 99,550.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-2851; OLDE EQUIPMENT CO; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 02992126.00; PERSONAL; Property;
2002 AV from \$ 685,950 to \$1,313,700; TV from \$ 685,950 to \$1,313,700.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-2853; DOUGLAS LAND AND BLDG CO; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 01992433.10; PERSONAL; Property;
2002 AV from \$ 151,250 to \$ 289,400; TV from \$ 151,250 to \$ 289,400;
2003 AV from \$ 166,380 to \$ 270,100; TV from \$ 166,380 to \$ 270,100;
2004 AV from \$ 183,020 to \$ 239,050; TV from \$ 183,020 to \$ 239,050.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 15

February 23, 2005

Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2854; PARK MOTOR SALES; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 01992377.00; PERSONAL; Property;
2003 AV from \$ 113,750 to \$ 116,150; TV from \$ 113,750 to \$ 116,150;
2004 AV from \$ 91,090 to \$ 116,050; TV from \$ 91,090 to \$ 116,050.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2855; FPT SCHLAFFER DIVISION LLC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 09990194.10; PERSONAL; Property;
2002 AV from \$ 596,974 to \$ 605,350; TV from \$ 596,974 to \$ 605,350;
2003 AV from \$ 718,170 to \$ 890,100; TV from \$ 718,170 to \$ 890,100;
2004 AV from \$ 699,140 to \$ 874,450; TV from \$ 699,140 to \$ 874,450.

It was moved by Roberts, supported by Lupi, and unanimously approved to change the below-referenced requested assessed and taxable values for the years 2002, 2003 and 2004:

2002:

Assessed Value:	\$ 164,660	to	\$ 137,650
Taxable Value:	\$ 164,660	to	\$ 137,650

2003:

Assessed Value:	\$ 116,510	to	\$ 123,300
Taxable Value:	\$ 116,510	to	\$ 123,300

2004:

Assessed Value:	\$ 82,820	to	\$ 90,000
Taxable Value:	\$ 82,820	to	\$ 90,000

154-04-2856; FOCUS HOPE LOGISTICS INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 08990281.00; PERSONAL; Property.

The Commission admitted Taxpayer Exhibits 1 and 2.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2857; BIG LOTS INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 17990541.20; PERSONAL; Property;
2003 AV from \$ 123,180 to \$ 125,900; TV from \$ 123,180 to \$ 125,900;
2004 AV from \$ 106,340 to \$ 117,400; TV from \$ 106,340 to \$ 117,400.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 16

February 23, 2005

Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2858; CAINE STEEL OF MICHIGAN INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 17990371.00; PERSONAL; Property; 2004 AV from \$ 831,160 to \$ 943,600; TV from \$ 831,160 to \$ 943,600.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-2859; BJ STEEL PROCESSING; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22990412.00; PERSONAL; Property; 2002 AV from \$ 201,310 to \$ 403,950; TV from \$ 201,310 to \$ 403,950; 2003 AV from \$ 221,440 to \$ 390,500; TV from \$ 221,440 to \$ 390,500; 2004 AV from \$ 243,580 to \$ 379,900; TV from \$ 243,580 to \$ 379,900.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2860; PERFECTION INDUSTRIES INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22990745.00; PERSONAL; Property; 2004 AV from \$ 43,330 to \$ 51,250; TV from \$ 43,330 to \$ 51,250.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2861; METRO FOOD INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22991926.00; PERSONAL; Property; 2004 AV from \$ 141,940 to \$ 302,300; TV from \$ 141,940 to \$ 302,300.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2862; S & B COMPANY DBA COLE'S DELI; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22994558.01; PERSONAL; Property; 2004 AV from \$ 17,010 to \$ 35,500; TV from \$ 17,010 to \$ 35,500.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2863; DMC CENTER INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22994562.00; PERSONAL; Property; 2002 AV from \$ 21,150 to \$ 87,750; TV from \$ 21,150 to \$ 87,750; 2003 AV from \$ 23,270 to \$ 80,300; TV from \$ 23,270 to \$ 80,300; 2004 AV from \$ 25,600 to \$ 74,250; TV from \$ 25,600 to \$ 74,250.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 17

February 23, 2005

Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2864; BROWN FOOD GROUP DBA MCDONALD'S; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22994568.03; PERSONAL; Property;

2002 AV from \$ 0 to \$ 147,050; TV from \$ 0 to \$ 147,050;

2003 AV from \$ 116,240 to \$ 132,400; TV from \$ 116,240 to \$ 132,400.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2865; LEGEND 8 INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22994574.00; PERSONAL; Property;

2004 AV from \$ 16,690 to \$ 56,450; TV from \$ 16,690 to \$ 56,450.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2866; DMC GRACE HOSPITAL; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22994814.50; PERSONAL; Property;

2002 AV from \$ 21,150 to \$ 36,550; TV from \$ 21,150 to \$ 36,550;

2003 AV from \$ 23,270 to \$ 33,250; TV from \$ 23,270 to \$ 33,250;

2004 AV from \$ 25,600 to \$ 30,500; TV from \$ 25,600 to \$ 30,500.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2867; DMC MEDICAL CENTER; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22995485.00; PERSONAL; Property;

2002 AV from \$ 21,150 to \$ 26,250; TV from \$ 21,150 to \$ 26,250;

003 AV from \$ 23,270 to \$ 23,900; TV from \$ 23,270 to \$ 23,900.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2868; ROHR SCHEIB & SONS; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 25990866.50; PERSONAL; Property;

2002 AV from \$ 0 to \$ 74,500; TV from \$ 0 to \$ 74,500.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2869; VESCO OIL CORP; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 25991051.00; PERSONAL; Property;

2002 AV from \$ 163,760 to \$ 216,250; TV from \$ 163,760 to \$ 216,250;

2003 AV from \$ 150,270 to \$ 210,650; TV from \$ 150,270 to \$ 210,650;

2004 AV from \$ 162,910 to \$ 223,300; TV from \$ 162,910 to \$ 223,300.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 18

February 23, 2005

Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2870; MCDONALD MODULAR SOLUTIONS INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 25990651.00; PERSONAL; Property;

2003 AV from \$ 114,200 to \$ 121,550; TV from \$ 114,200 to \$ 121,550.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2871; CONNER SERVICE COMPANY INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 21992099.00; PERSONAL; Property;

2004 AV from \$ 23,390 to \$ 34,150; TV from \$ 23,390 to \$ 34,150.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2872; NOYER INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 21990063.00; PERSONAL; Property;

2004 AV from \$ 127,960 to \$ 154,700; TV from \$ 127,960 to \$ 154,700.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2873; INLAND WATERS POLLUTION CONTROL INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 20990292.00; PERSONAL; Property;

2004 AV from \$ 753,030 to \$ 857,150; TV from \$ 753,030 to \$ 857,150.

It was moved by Roberts, supported by Lupi, and unanimously approved to change the below-referenced requested assessed and taxable values for the years 2002, 2003 and 2004:

2002:

Assessed Value: \$7,700,660 to \$1,059,100

Taxable Value: \$7,700,660 to \$1,059,100

2003:

Assessed Value: \$6,994,630 to \$4,234,250

Taxable Value: \$6,994,630 to \$4,234,250

2004:

Assessed Value: \$6,818,890 to \$5,060,400

Taxable Value: \$6,818,890 to \$5,060,400

154-04-2874; NES EQUIPMENT RENTAL LP; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 20990223.01; PERSONAL; Property.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 19

February 23, 2005

Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2875; BELLE TIRE DISTRIBUTORS INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22991632.10; PERSONAL; Property; 2004 AV from \$ 14,570 to \$ 16,600; TV from \$ 14,570 to \$ 16,600.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2876; BELLE TIRE DISTRIBUTORS INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 20990222.00; PERSONAL; Property; 2004 AV from \$ 191,640 to \$ 210,450; TV from \$ 191,640 to \$ 210,450.

It was moved by Roberts, supported by Lupi, and unanimously approved to change the below-referenced requested assessed and taxable values for the year 2004:

2004:

Assessed Value:	\$ 64,790	to	\$ 72,450
Taxable Value:	\$ 64,790	to	\$ 72,450

154-04-2877; MICHIGAN BRUSH MFG INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 18991140.00; PERSONAL; Property;

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2878; HAYES EXCAVATING COMPANY INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 18990288.00; PERSONAL; Property; 2004 AV from \$ 227,000 to \$ 249,400; TV from \$ 227,000 to \$ 249,400.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3166; BAY LOGISTICS; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 08990626.03; PERSONAL; Property; 2004 AV from \$ 0 to \$ 113,850; TV from \$ 0 to \$ 113,850.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 20

February 23, 2005

Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to change the below-referenced requested assessed and taxable values for the years 2002, 2003 and 2004:

2002:

Assessed Value:	\$ 116,590	to	\$ 121,100
Taxable Value:	\$ 116,590	to	\$ 121,100

2003:

Assessed Value:	\$ 106,160	to	\$ 124,850
Taxable Value:	\$ 106,160	to	\$ 124,850

2004:

Assessed Value:	\$ 109,160	to	\$ 126,300
Taxable Value:	\$ 109,160	to	\$ 126,300

154-04-3167; ASH STEVENS INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 06990275.00; PERSONAL; Property.
The Commission admitted Taxpayer Exhibit 1.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3168; GENERAL LINEN UNIFORM SERVICE; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 01991035.01; PERSONAL; Property;
2002 AV from \$ 361,660 to \$ 433,800; TV from \$ 361,600 to \$ 433,800;
2003 AV from \$ 397,830 to \$ 402,050; TV from \$ 397,830 to \$ 402,050;
2004 AV from \$ 421,130 to \$ 431,950; TV from \$ 421,130 to \$ 431,950.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3169; GUNN LEVINE ASSOCIATES; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 04990434.00; PERSONAL; Property;
2002 AV from \$ 60,770 to \$ 83,250; TV from \$ 60,770 to \$ 83,250;
2003 AV from \$ 101,200 to \$ 102,800; TV from \$ 101,200 to \$ 102,800;
2004 AV from \$ 102,340 to \$ 104,950; TV from \$ 102,340 to \$ 104,950.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3170; MURRAY'S DISCOUNT AUTO STORES; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 21990956.01; PERSONAL; Property;
2002 AV from \$ 20,670 to \$ 32,350; TV from \$ 20,670 to \$ 32,350;
2003 AV from \$ 47,340 to \$ 52,700; TV from \$ 47,340 to \$ 52,700;
2004 AV from \$ 38,650 to \$ 46,850; TV from \$ 38,650 to \$ 46,850.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 21

February 23, 2005

Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3171; MURRAY'S DISCOUNT AUTO STORES; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22994989.60; PERSONAL; Property; 2002 AV from \$ 26,690 to \$ 28,100; TV from \$ 26,690 to \$ 28,100; 2003 AV from \$ 22,390 to \$ 26,000; TV from \$ 22,390 to \$ 26,000; 2004 AV from \$ 37,260 to \$ 46,350; TV from \$ 37,260 to \$ 46,350.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3172; MURRAY'S DISCOUNT AUTO STORES; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22995901.00; PERSONAL; Property; 2002 AV from \$ 30,460 to \$ 46,550; TV from \$ 30,460 to \$ 46,550; 2003 AV from \$ 26,150 to \$ 41,800; TV from \$ 26,150 to \$ 41,800; 2004 AV from \$ 43,090 to \$ 54,550; TV from \$ 43,090 to \$ 54,550.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3173; MURRAY'S DISCOUNT AUTO STORES; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22990445.01; PERSONAL; Property; 2002 AV from \$ 42,780 to \$ 51,650; TV from \$ 42,780 to \$ 51,650; 2003 AV from \$ 31,190 to \$ 44,600; TV from \$ 31,190 to \$ 44,600; 2004 AV from \$ 32,340 to \$ 39,550; TV from \$ 32,340 to \$ 39,550.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3174; MURRAY'S DISCOUNT AUTO STORES; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 12990638.00; PERSONAL; Property; 2002 AV from \$ 20,890 to \$ 36,450; TV from \$ 20,890 to \$ 36,450; 2003 AV from \$ 37,920 to \$ 55,950; TV from \$ 37,920 to \$ 55,950; 2004 AV from \$ 35,640 to \$ 52,650; TV from \$ 35,640 to \$ 52,650.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3175; MURRAY'S DISCOUNT AUTO STORES; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 17990272.00; PERSONAL; Property; 2002 AV from \$ 26,100 to \$ 33,500; TV from \$ 26,100 to \$ 33,500; 2003 AV from \$ 23,290 to \$ 31,300; TV from \$ 23,290 to \$ 31,300; 2004 AV from \$ 44,150 to \$ 52,150; TV from \$ 44,150 to \$ 52,150.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 22

February 23, 2005

Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3176; MURRAY'S DISCOUNT AUTO STORES; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 14990062.00; PERSONAL; Property; 2002 AV from \$ 30,830 to \$ 39,200; TV from \$ 30,830 to \$ 39,200; 2003 AV from \$ 24,420 to \$ 35,050; TV from \$ 24,420 to \$ 35,050; 2004 AV from \$ 25,450 to \$ 38,250; TV from \$ 25,450 to \$ 38,250.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3177; POST-NEWSWEEK CORP OFFICES; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 04990018.02; PERSONAL; Property; 2004 AV from \$ 141,830 to \$ 154,800; TV from \$ 141,830 to \$ 154,800.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3178; MICHIGAN BOX COMPANY; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 09990196.00; PERSONAL; Property; 2002 AV from \$ 165,780 to \$ 956,600; TV from \$ 165,780 to \$ 956,600; 2003 AV from \$ 182,360 to \$ 918,050; TV from \$ 182,360 to \$ 918,050; 2004 AV from \$ 200,600 to \$ 840,900; TV from \$ 200,600 to \$ 840,900.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3179; AL DEROSA PEPSI BOTTLING GROUP; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 07990193.00; PERSONAL; Property; 2002 AV from \$4,336,180 to \$4,361,400; TV from \$4,336,180 to \$4,361,400; 2003 AV from \$4,600,620 to \$4,671,200; TV from \$4,600,620 to \$4,671,200; 2004 AV from \$8,287,240 to \$8,352,650; TV from \$8,287,240 to \$8,352,650.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3180; MCDONALD MODULAR SOLUTION; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 25990651; PERSONAL; Property; 2003 AV from \$ 114,200 to \$ 121,550; TV from \$ 114,200 to \$ 121,550.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3181; DETROIT DIESEL CORP; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 22995802.00; PERSONAL; Property; 2002 AV from \$1,270,630 to \$1,637,050; TV from \$1,270,630 to \$1,637,050; 2003 AV from \$1,272,950 to \$1,567,300; TV from \$1,272,950 to \$1,567,300; 2004 AV from \$1,092,960 to \$1,335,050; TV from \$1,092,960 to \$1,335,050.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 23

February 23, 2005

Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3182; COLORMARK LLC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 17990501.02; PERSONAL; Property;
2003 AV from \$ 110,500 to \$ 162,600; TV from \$ 110,500 to \$ 162,600;
2004 AV from \$ 56,420 to \$ 67,300; TV from \$ 56,420 to \$ 67,300.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3183; F & G CONSTRUCTION; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 16992448.01; PERSONAL; Property;
2002 AV from \$ 49,840 to \$ 173,750; TV from \$ 49,840 to \$ 173,750;
2003 AV from \$ 106,330 to \$ 233,300; TV from \$ 106,330 to \$ 233,300;
2004 AV from \$ 90,940 to \$ 206,300; TV from \$ 90,940 to \$ 206,300.

It was moved by Roberts, supported by Naftaly, and unanimously approved to change the below-referenced requested assessed and taxable values for the years 2002, 2003 and 2004:

2002:

Assessed Value:	\$ 123,480	to	\$ 216,750
Taxable Value:	\$ 123,480	to	\$ 216,750

2003:

Assessed Value:	\$ 135,830	to	\$ 203,200
Taxable Value:	\$ 135,830	to	\$ 203,200

2004:

Assessed Value:	\$ 149,410	to	\$ 177,200
Taxable Value:	\$ 149,410	to	\$ 177,200

154-04-3184; UNITED MEAT & DELI INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 14990652.00; PERSONAL; Property.
The Commission admitted Assessor Exhibit 1.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3185; RAMPART INDUSTRIES; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 13990870; PERSONAL; Property;
2003 AV from \$ 110,050 to \$ 182,000; TV from \$ 110,050 to \$ 182,000;
2004 AV from \$ 102,530 to \$ 158,700; TV from \$ 102,530 to \$ 158,700.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 24

February 23, 2005

Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-3351; I J KIM INC; CITY OF DETROIT; WAYNE COUNTY;
DETROIT Sch. Dist.; 22996142.02; PERSONAL; Property;
2003 AV from \$ 109,130 to \$ 135,200; TV from \$ 109,130 to \$ 135,200.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-3352; JENKINS FOODS LLC; CITY OF DETROIT; WAYNE COUNTY;
DETROIT Sch. Dist.; 16992943.00; PERSONAL; Property;
2002 AV from \$ 315,590 to \$ 498,100; TV from \$ 315,590 to \$ 498,100;
2003 AV from \$ 317,890 to \$ 710,650; TV from \$ 317,890 to \$ 710,650;
2004 AV from \$ 376,060 to \$ 708,350; TV from \$ 376,060 to \$ 708,350.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-3353; SARA LEE COFFEE & TEA; CITY OF DETROIT; WAYNE COUNTY;
DETROIT Sch. Dist.; 10990146.00; PERSONAL; Property;
2004 AV from \$ 125,000 to \$ 152,700; TV from \$ 125,000 to \$ 152,700.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-3354; NEW CENTER STAMPING INC; CITY OF DETROIT; WAYNE COUNTY;
DETROIT Sch. Dist.; 05990130.00; PERSONAL; Property;
2002 AV from \$1,479,240 to \$2,157,800; TV from \$1,479,240 to \$2,157,800;
2003 AV from \$1,627,160 to \$2,073,150; TV from \$1,627,160 to \$2,073,150;
2004 AV from \$1,789,880 to \$1,910,700; TV from \$1,789,880 to \$1,910,700.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-3355; TURNER CONSTRUCTION CO; CITY OF DETROIT; WAYNE COUNTY;
DETROIT Sch. Dist.; 02992966.00; PERSONAL; Property;
2003 AV from \$ 165,330 to \$ 448,150; TV from \$ 165,330 to \$ 448,150;
2004 AV from \$ 144,240 to \$ 396,250; TV from \$ 144,240 to \$ 396,250.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-3356; H & R BLOCK FINANCIAL ADVISORS; CITY OF DETROIT;
WAYNE COUNTY; DETROIT Sch. Dist.; 02992125.00; PERSONAL; Property;
2002 AV from \$ 633,270 to \$1,235,250; TV from \$ 633,270 to \$1,235,250;
2003 AV from \$ 696,600 to \$2,781,450; TV from \$ 696,600 to \$2,781,450.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 25

February 23, 2005

Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3357; METCO SERVICES INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 01991489.00; PERSONAL; Property;
2002 AV from \$ 141,500 to \$ 187,450; TV from \$ 141,500 to \$ 187,450;
2003 AV from \$ 155,650 to \$ 169,550; TV from \$ 155,650 to \$ 169,550;
2004 AV from \$ 171,220 to \$ 191,200; TV from \$ 171,220 to \$ 191,200.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3358; DETROIT & CANADA TUNNEL CORP; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 01990006.00; PERSONAL; Property;
2002 AV from \$ 225,450 to \$ 354,450; TV from \$ 225,450 to \$ 354,450;
2003 AV from \$ 248,000 to \$ 324,200; TV from \$ 248,000 to \$ 324,200;
2004 AV from \$ 272,800 to \$ 308,350; TV from \$ 272,800 to \$ 308,350.

City of Livonia, Wayne County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2786; DYNATEK INC; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-2234-000; PERSONAL; Property;
2002 AV from \$ 71,020 to \$ 75,450; TV from \$ 71,020 to \$ 75,450;
2003 AV from \$ 73,310 to \$ 81,300; TV from \$ 73,310 to \$ 81,300;
2004 AV from \$ 90,060 to \$ 131,300; TV from \$ 90,060 to \$ 131,300.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3359; GNC INC #677 C/O NATIONWIDE APPRAISAL CO; CITY OF LIVONIA; WAYNE COUNTY; CLARENCEVILLE Sch. Dist.; 46-999-00-9412-000; PERSONAL; Property;
2002 AV from \$ 32,910 to \$ 32,500; TV from \$ 32,910 to \$ 32,500;
2003 AV from \$ 28,440 to \$ 29,400; TV from \$ 28,440 to \$ 29,400;
2004 AV from \$ 28,110 to \$ 29,100; TV from \$ 28,110 to \$ 29,100.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 26

February 23, 2005

Item 2 (continued):

City of Romulus, Wayne County

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced requested assessed and taxable values for the years 2002 and 2003:

and

It was moved by Lupi, supported by Roberts, and unanimously approved to change the below-referenced requested assessed and taxable values for the year 2004:

2004:

Assessed Value: \$2,467,200 to \$2,709,500

Taxable Value: \$2,467,200 to \$2,709,500

154-04-2772; HEADER PRODUCTS INC; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-1344-000; PERSONAL; Property; 2002 AV from \$2,896,700 to \$3,087,200; TV from \$2,896,700 to \$3,087,200; 2003 AV from \$2,690,000 to \$2,766,700; TV from \$2,690,000 to \$2,766,700.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3189; SMARTE CARTE INC; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-0187-000; PERSONAL; Property; 2002 AV from \$ 66,400 to \$ 76,200; TV from \$ 66,400 to \$ 76,200; 2003 AV from \$ 211,200 to \$ 273,600; TV from \$ 211,200 to \$ 273,600.

It was moved by Lupi, supported by Roberts, and unanimously approved to postpone the below-referenced matter:

154-04-3190; CLARION-CRESTLINE HOTELS & RESORTS; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-0095-000; PERSONAL; Property; 2002 AV from \$ 676,800 to \$ 829,650; TV from \$ 676,800 to \$ 829,650; 2003 AV from \$ 709,500 to \$ 733,550; TV from \$ 709,500 to \$ 733,550; 2004 AV from \$ 626,100 to \$ 645,350; TV from \$ 626,100 to \$ 645,350.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3192; METREX RESEARCH CORP; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-3691-000; PERSONAL; Property; 2002 AV from \$ 0 to \$1,099,300; TV from \$ 0 to \$1,099,300; 2003 AV from \$ 202,200 to \$1,101,750; TV from \$ 202,200 to \$1,101,750; 2004 AV from \$ 579,500 to \$1,095,950; TV from \$ 579,500 to \$1,095,950.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 27

February 23, 2005

Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3193; MARRIOTT INTERNATIONAL; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-0754-000; PERSONAL; Property;

2002 AV from \$ 140,300 to \$ 308,700; TV from \$ 140,300 to \$ 308,700;

2003 AV from \$ 135,100 to \$ 256,100; TV from \$ 135,100 to \$ 256,100;

2004 AV from \$ 102,300 to \$ 205,400; TV from \$ 102,300 to \$ 205,400.

Scheduled for 1:30 P.M.

Township of Allegan, Allegan County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2090; ERIC A HOWDEN & JENNIFER R ALDRICH; ALLEGAN TWP.; ALLEGAN COUNTY; ALLEGAN Sch. Dist.; 03-01-550-001-00; REAL; Property;

2003 AV from \$ 7,800 to \$ 41,500; TV from \$ 7,800 to \$ 41,500;

2004 AV from \$ 8,800 to \$ 42,500; TV from \$ 8,579 to \$ 42,500.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2091; RUSSELL & BARBARA STRICKFADEN; ALLEGAN TWP.; ALLEGAN COUNTY; ALLEGAN Sch. Dist.; 03-01-018-067-00; REAL; Property;

2003 AV from \$ 18,600 to \$ 69,700; TV from \$ 18,600 to \$ 69,700;

2004 AV from \$ 20,400 to \$ 71,500; TV from \$ 19,027 to \$ 71,303.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2092; KENNETH BORST; ALLEGAN TWP.; ALLEGAN COUNTY; ALLEGAN Sch. Dist.; 03-01-020-024-00; REAL; Property;

2002 AV from \$ 0 to \$ 136,000; TV from \$ 0 to \$ 135,657;

2003 AV from \$ 0 to \$ 140,000; TV from \$ 0 to \$ 137,691;

2004 AV from \$ 0 to \$ 145,000; TV from \$ 0 to \$ 140,857.

Item 2 (continued):

Township of Au Gres, Arenac County

It was moved by Lupi, supported by Roberts, and unanimously approved to postpone the below-referenced matter:

154-04-1097; JACK & DIANE FISCHER; AU GRES TWP.; ARENAC COUNTY; AU GRES SIMS Sch. Dist.; 06-003-2-A70-000-037-00; REAL; Property;

2002 AV from \$ 48,200 to \$ 48,200; TV from \$ 36,449 to \$ 80,575;

2003 AV from \$ 54,900 to \$ 54,900; TV from \$ 36,995 to \$ 81,783;

2004 AV from \$ 99,700 to \$ 99,700; TV from \$ 37,845 to \$ 83,664.

Township of Fraser, Bay County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1321; CLARENCE KRZYZANIAK; FRASER TWP.; BAY COUNTY; PINCONNING Sch. Dist.; 09-040-022-400-030-00; REAL; Property;

2002 AV from \$ 1,900 to \$ 14,700; TV from \$ 1,900 to \$ 14,700;

2003 AV from \$ 2,000 to \$ 15,500; TV from \$ 1,928 to \$ 14,916.

City of Albion, Calhoun County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3317; JAMES D ENGLAND; CITY OF ALBION; CALHOUN COUNTY; ALBION Sch. Dist.; 13-51-004-823-00; REAL; Property;

2004 AV from \$ 0 to \$ 16,092; TV from \$ 0 to \$ 15,225.

Township of Eckford, Calhoun County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2276; TERRY J & ANNE L MAHRLE; ECKFORD TWP.; CALHOUN COUNTY; MARSHALL Sch. Dist.; 13-09-190-006-00; REAL; Property;

2004 AV from \$ 85,800 to \$ 156,100; TV from \$ 69,800 to \$ 140,000.

City of Grayling, Crawford County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1345; PJ GRAYLING FAMILY APARTMENTS; CITY OF GRAYLING; CRAWFORD COUNTY; CRAWFORD-AUSABLE Sch. Dist.; 20-070-017-006-125-05; REAL; Property;

2002 AV from \$ 21,000 to \$ 493,300; TV from \$ 21,000 to \$ 481,118;

2003 AV from \$ 30,000 to \$ 553,200; TV from \$ 21,315 to \$ 488,334.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 29

February 23, 2005

Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1346; PJ GRAYLING SENIOR APARTMENTS C/O PK HOUSING & MANAGEMENT; CITY OF GRAYLING; CRAWFORD COUNTY; CRAWFORD-AUSABLE Sch. Dist.; 20-070-017-006-125-04; REAL; Property;
2002 AV from \$ 21,000 to \$ 386,700; TV from \$ 21,000 to \$ 377,712;
2003 AV from \$ 30,000 to \$ 434,500; TV from \$ 21,315 to \$ 383,377.

Township of Grayling, Crawford County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2792; FRANCIS A KING & WILLIAM ABRAHAM; GRAYLING TWP.; CRAWFORD COUNTY; CRAWFORD-AUSABLE Sch. Dist.; 040-45-220-00-073-00; REAL; Property;
2002 AV from \$ 0 to \$ 3,000; TV from \$ 0 to \$ 3,000;
2003 AV from \$ 0 to \$ 3,000; TV from \$ 0 to \$ 3,000;
2004 AV from \$ 0 to \$ 3,000; TV from \$ 0 to \$ 3,000.

City of Grand Blanc, Genesee County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1171; AMERICAN HOUSE GRAND BLANC; CITY OF GRAND BLANC; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 56-15-300-014; REAL; Property;
2004 AV from \$ 0 to \$1,666,150; TV from \$ 0 to \$1,666,150.

Township of Argentine, Genesee County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1005; MYERS LAKE CORP/DETROIT CONFERENCE UMC; ARGENTINE TWP.; GENESEE COUNTY; BYRON Sch. Dist.; 25-01-29-526-007; REAL; Property;
2003 AV from \$ 15,800 to \$ 92,800; TV from \$ 5,810 to \$ 82,810.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1006; DARREN M MCDUNNOUGH; ARGENTINE TWP.; GENESEE COUNTY; LINDEN Sch. Dist.; 25-01-27-501-078; REAL; Property;
2003 AV from \$ 59,600 to \$ 143,900; TV from \$ 33,720 to \$ 130,350.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 30

February 23, 2005

Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1007; ROBERT MOORE; ARGENTINE TWP.; GENESEE COUNTY;
LINDEN Sch. Dist.; 25-01-35-553-011; REAL; Property;
2003 AV from \$ 18,400 to \$ 405,700; TV from \$ 10,390 to \$ 356,090.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1008; RONNIE HOLLBROOK; ARGENTINE TWP.; GENESEE
COUNTY; LINDEN Sch. Dist.; 25-01-15-200-022; REAL; Property;
2003 AV from \$ 36,400 to \$ 132,100; TV from \$ 5,010 to \$ 100,710.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1009; JOHN T SOUDER; ARGENTINE TWP.; GENESEE COUNTY;
BYRON Sch. Dist.; 25-01-31-100-004; REAL; Property;
2003 AV from \$ 37,500 to \$ 94,600; TV from \$ 35,500 to \$ 92,600.

Township of Clayton, Genesee County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1324; PETER PETERSON; CLAYTON TWP.; GENESEE COUNTY;
SWARTZ CREEK Sch. Dist.; 04-15-100-007; REAL; Property;
2003 AV from \$ 20,300 to \$ 46,400; TV from \$ 4,041 to \$ 45,749.

Township of Fenton, Genesee County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1361; DIMITRE & JACQUELINE KONTOROUSIS; FENTON TWP.;
GENESEE COUNTY; FENTON Sch. Dist.; 06-33-551-050; REAL; Property;
2003 AV from \$ 27,400 to \$ 154,100; TV from \$ 25,033 to \$ 151,686;
2004 AV from \$ 27,400 to \$ 156,100; TV from \$ 27,400 to \$ 155,174.

Township of Forest, Genesee County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1092; RICKY NEWTON & LORI COOL; FOREST TWP.; GENESEE
COUNTY; LAKEVILLE Sch. Dist.; 25-09-29-300-013; REAL; Property;
2003 AV from \$ 0 to \$ 10,800; TV from \$ 0 to \$ 10,800.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 31

February 23, 2005

Item 2 (continued):

It was moved by Roberts supported by Lupi,, and unanimously approved to deny the below-referenced requested assessed and taxable values for the years 2002 and 2003:

and

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values for the year 2004:

154-04-1093; JAMES & SHERRY DUTY; FOREST TWP.; GENESEE COUNTY; LAKEVILLE Sch. Dist.; 25-09-01-400-0173; REAL; Property;
2002 AV from \$ 47,600 to \$ 56,400; TV from \$ 43,660 to \$ 52,460;
2003 AV from \$ 48,500 to \$ 57,300; TV from \$ 44,310 to \$ 53,110;
2004 AV from \$ 50,200 to \$ 59,000; TV from \$ 45,320 to \$ 54,120.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2009; HELEN BOROWSKI; FOREST TWP.; GENESEE COUNTY; LAKEVILLE Sch. Dist.; 25-09-26-100-018; REAL; Property;
2003 AV from \$ 98,900 to \$ 98,900; TV from \$ 1,750 to \$ 75,887;
2004 AV from \$ 102,400 to \$ 102,400; TV from \$ 1,790 to \$ 77,632.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2010; HELEN BOROWSKI; FOREST TWP.; GENESEE COUNTY; LAKEVILLE Sch. Dist.; 25-09-26-100-017; REAL; Property;
2003 AV from \$ 47,800 to \$ 47,800; TV from \$ 5,270 to \$ 25,295;
2004 AV from \$ 81,400 to \$ 81,400; TV from \$ 5,390 to \$ 25,878.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2011; MICHAEL SHOECRAFT; FOREST TWP.; GENESEE COUNTY; LAKEVILLE Sch. Dist.; 09-23-100-019; REAL; Property;
2003 AV from \$ 16,500 to \$ 40,700; TV from \$ 16,500 to \$ 32,958.

Township of Reading, Hillsdale County

It was moved by Roberts, supported by Lupi, and unanimously approved to postpone this matter involving the below-referenced requested assessed and taxable values to allow the assessor an opportunity to include other years and calculate the cap for the requested taxable values:

154-04-3320; READING CHAMBER OF COMMERCE; READING TWP.; HILLSDALE COUNTY; READING Sch. Dist.; 30-10-021-100-001-21-7-4; REAL; Property;
2004 AV from \$ 0 to \$ 44,000; TV from \$ 0 to \$ 44,000.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 32

February 23, 2005

Item 2 (continued):

Township of Wright, Hillsdale County

It was moved by Roberts, supported by Lupi, and unanimously approved to deny the below-referenced requested assessed and taxable values for the years 2002 and 2003 due to a sale which occurred on 2-11-05:

154-04-3194; BARBARA MONTGOMERY; WRIGHT TWP.; HILLSDALE COUNTY; WALDRON Sch. Dist.; 30-17-085-001-028; REAL; Property;
2003 AV from \$ 0 to \$ 10,700; TV from \$ 0 to \$ 10,700;
2004 AV from \$ 0 to \$ 10,860; TV from \$ 0 to \$ 10,860.

Township of Summit, Mason County

It was moved by Roberts, supported by Lupi, and unanimously approved to postpone the below-referenced matter:

154-04-0634; STANLEY WANZER ET AL; SUMMIT TWP.; MASON COUNTY; LUDINGTON Sch. Dist.; 53-014-453-003-00; REAL; Property;
2002 AV from \$ 35,600 to \$ 71,600; TV from \$ 19,980 to \$ 37,932;
2003 AV from \$ 40,300 to \$ 83,500; TV from \$ 20,279 to \$ 38,500;
2004 AV from \$ 63,700 to \$ 141,700; TV from \$ 20,745 to \$ 39,385.

Township of Fork, Mecosta County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-2048; ALTERNATIVE FUELS LLC; FORK TWP.; MECOSTA COUNTY; CHIPPEWA HILLS Sch. Dist.; 54-64-891-050-000; REAL; Property;
2003 AV from \$ 0 to \$ 98,450; TV from \$ 0 to \$ 98,450.

Township of Lee, Midland County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-03-2730; JACQUELIN MCLAUGHLIN; LEE TWP.; MIDLAND COUNTY; BULLOCK CREEK Sch. Dist.; 100-012-400-495-00; REAL; Property;
2003 AV from \$ 14,000 to \$ 14,000; TV from \$ 1,410 to \$ 6,485.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1373; MIDLAND MISSIONARY CHURCH; LEE TWP.; MIDLAND COUNTY; BULLOCK CREEK Sch. Dist.; 56-100-022-300-100-00; REAL; Property;
2002 AV from \$ 0 to \$ 5,500; TV from \$ 0 to \$ 5,500;
2003 AV from \$ 0 to \$ 5,900; TV from \$ 0 to \$ 5,582;
2004 AV from \$ 0 to \$ 5,900; TV from \$ 0 to \$ 5,710.

Item 2 (continued):

Township of Ida, Monroe County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3206; STAR SITE LLC; IDA TWP.; MONROE COUNTY; IDA Sch.

Dist.; 58-08-100-010-00; PERSONAL; Property;

2003 AV from \$ 34,350 to \$0 ; TV from \$ 34,350 to \$ 0 ;

2004 AV from \$ 34,350 to \$ 0 ; TV from \$ 34,350 to \$0 .

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3207; STAR SITE LLC; IDA TWP.; MONROE COUNTY; IDA Sch.

Dist.; 58-08-036-028-10; REAL; Property;

2003 AV from \$ 12,600 to \$ 46,950; TV from \$ 12,600 to \$ 46,950;

2004 AV from \$ 13,850 to \$ 48,200; TV from \$ 13,850 to \$ 48,029.

Township of Eureka, Montcalm County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2117; SABLE DEVELOPING INC; EUREKA TWP.; MONTCALM COUNTY; GREENVILLE Sch. Dist.; 59-008-240-096-00; REAL; Property;

2004 AV from \$ 8,800 to \$ 58,500; TV from \$ 889 to \$ 50,589.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2118; SABLE DEVELOPING INC; EUREKA TWP.; MONTCALM COUNTY; GREENVILLE Sch. Dist.; 59-008-240-097-00; REAL; Property;

2004 AV from \$ 8,800 to \$ 58,400; TV from \$ 889 to \$ 50,489.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2119; SABLE DEVELOPING INC; EUREKA TWP.; MONTCALM COUNTY; GREENVILLE Sch. Dist.; 59-008-240-105-00; REAL; Property;

2004 AV from \$ 8,800 to \$ 48,100; TV from \$ 889 to \$ 40,189.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2120; SABLE DEVELOPING INC; EUREKA TWP.; MONTCALM COUNTY; GREENVILLE Sch. Dist.; 59-008-240-102-00; REAL; Property;

2004 AV from \$ 8,800 to \$ 46,800; TV from \$ 889 to \$ 38,889.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 34

February 23, 2005

Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2121; SABLE DEVELOPING INC; EUREKA TWP.; MONTCALM COUNTY; GREENVILLE Sch. Dist.; 59-008-240-106-00; REAL; Property; 2004 AV from \$ 8,800 to \$ 55,400; TV from \$ 889 to \$ 47,489.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2122; KURT D WAGNER; EUREKA TWP.; MONTCALM COUNTY; GREENVILLE Sch. Dist.; 59-008-240-115-00; REAL; Property; 2004 AV from \$ 8,800 to \$ 61,400; TV from \$ 889 to \$ 61,400.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2123; SABLE DEVELOPING INC; EUREKA TWP.; MONTCALM COUNTY; GREENVILLE Sch. Dist.; 59-008-240-116-00; REAL; Property; 2004 AV from \$ 8,800 to \$ 56,400; TV from \$ 889 to \$ 48,489.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2124; SABLE DEVELOPING INC; EUREKA TWP.; MONTCALM COUNTY; GREENVILLE Sch. Dist.; 59-008-240-117-00; REAL; Property; 2004 AV from \$ 8,800 to \$ 51,300; TV from \$ 889 to \$ 43,389.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2125; SABLE DEVELOPING INC; EUREKA TWP.; MONTCALM COUNTY; GREENVILLE Sch. Dist.; 59-008-240-118-00; REAL; Property; 2004 AV from \$ 8,800 to \$ 51,800; TV from \$ 889 to \$ 43,889.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2126; SABLE DEVELOPING INC; EUREKA TWP.; MONTCALM COUNTY; GREENVILLE Sch. Dist.; 59-008-240-119-00; REAL; Property; 2004 AV from \$ 8,800 to \$ 19,700; TV from \$ 889 to \$ 11,789.

Item 2 (continued):

Township of Home, Montcalm County

It was moved by Lupi, supported by Roberts, and unanimously approved to change the below-referenced requested assessed and taxable values for the years 2002, 2003 and 2004:

2002:

Assessed Value: \$ 37,100 to \$ 49,400

Taxable Value: \$ 34,881 to \$ 46,742

2003:

Assessed Value: \$ 37,100 to \$ 49,400

Taxable Value: \$ 35,405 to \$ 47,443

2004:

Assessed Value: \$ 44,600 to \$ 56,900

Taxable Value: \$ 36,218 to \$ 48,534

154-04-3080; BRADLEY & DOREEN REYNOLDS; HOME TWP.; MONTCALM COUNTY; MONTABELLA Sch. Dist.; 59-012-025-007-10; REAL; Property.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3081; LAVERNE HANSEN; HOME TWP.; MONTCALM COUNTY; MONTABELLA Sch. Dist.; 59-012-028-007-00; REAL; Property;

2002 AV from \$ 70,000 to \$ 82,500; TV from \$ 50,058 to \$ 59,058;

2003 AV from \$ 70,000 to \$ 82,500; TV from \$ 50,808 to \$ 59,943;

2004 AV from \$ 70,000 to \$ 82,500; TV from \$ 51,976 to \$ 61,321.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3082; JOYCE MICHAELIS; HOME TWP.; MONTCALM COUNTY; MONTABELLA Sch. Dist.; 59-012-022-001-10; REAL; Property;

2002 AV from \$ 49,200 to \$ 64,200; TV from \$ 28,005 to \$ 36,555;

2003 AV from \$ 51,900 to \$ 66,900; TV from \$ 28,425 to \$ 37,103;

2004 AV from \$ 64,000 to \$ 79,000; TV from \$ 29,078 to \$ 37,956.

City of Newaygo, Newaygo County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-2027; ARMSTRONG DISPLAY; CITY OF NEWAYGO; NEWAYGO COUNTY; NEWAYGO Sch. Dist.; 62-50-57-008-100; PERSONAL; Property;

2002 AV from \$ 25,000 to \$ 57,500; TV from \$ 25,000 to \$ 57,500.

Item 2 (continued):

Township of Big Prairie, Newaygo County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-2234; HERBERT LAWE; BIG PRAIRIE TWP.; NEWAYGO COUNTY;
MORLEY STANWOOD Sch. Dist.; 62-16-23-155-004; REAL; Property;
2003 AV from \$ 15,800 to \$ 53,000; TV from \$ 11,731 to \$ 48,931.

It was moved by Lupi, supported by Roberts, and unanimously approved to postpone the below-referenced matter:
154-04-2235; KENNETH SNYDER; BIG PRAIRIE TWP.; NEWAYGO COUNTY;
WHITE CLOUD Sch. Dist.; 62-16-06-300-003; REAL; Property;
2003 AV from \$ 21,000 to \$ 48,900; TV from \$ 15,082 to \$ 23,082.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-2236; LARRY GOETIL; BIG PRAIRIE TWP.; NEWAYGO COUNTY;
WHITE CLOUD Sch. Dist.; 62-16-08-300-028; REAL; Property;
2003 AV from \$ 10,000 to \$ 16,000; TV from \$ 8,839 to \$ 14,832.

It was moved by Lupi, supported by Roberts, and unanimously approved to grant the assessor's request to withdraw the below-referenced matter:
154-04-2237; JOHN ZOOK; BIG PRAIRIE TWP.; NEWAYGO COUNTY;
WHITE CLOUD Sch. Dist.; 62-16-05-401-012; REAL; Property;
2003 AV from \$ 2,300 to \$ 10,400; TV from \$ 1,697 to \$ 9,697.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-2238; RICK BURGESS; BIG PRAIRIE TWP.; NEWAYGO COUNTY;
WHITE CLOUD Sch. Dist.; 62-16-19-300-007; REAL; Property;
2003 AV from \$ 16,000 to \$ 16,900; TV from \$ 16,000 to \$ 16,900;
2004 AV from \$ 16,000 to \$ 17,500; TV from \$ 16,000 to \$ 17,440.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-2239; ENRIQUE CORONADO ET UX; BIG PRAIRIE TWP.;
NEWAYGO COUNTY; WHITE CLOUD Sch. Dist.; 62-16-16-101-002; REAL;
Property;
2003 AV from \$ 42,300 to \$ 42,800; TV from \$ 40,904 to \$ 41,401;
2004 AV from \$ 42,300 to \$ 42,800; TV from \$ 42,300 to \$ 42,800.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 37

February 23, 2005

Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2240; MICHAEL BOSSCHER; BIG PRAIRIE TWP.; NEWAYGO COUNTY; WHITE CLOUD Sch. Dist.; 62-16-08-300-007; REAL; Property; 2003 AV from \$ 16,200 to \$ 20,800; TV from \$ 16,200 to \$ 20,800.

Township of Croton, Newaygo County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3083; MICHAEL BASSETT; CROTON TWP.; NEWAYGO COUNTY; NEWAYGO Sch. Dist.; 62-20-17-300-001; REAL; Property; 2003 AV from \$ 17,700 to \$ 26,900; TV from \$ 17,700 to \$ 26,900; 2004 AV from \$ 17,700 to \$ 28,400; TV from \$ 17,700 to \$ 27,760.

Township of Ensley, Newaygo County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1392; R C WALTERS; ENSLEY TWP.; NEWAYGO COUNTY; TRI COUNTY AREA SCHOOLS Sch. Dist.; 62-24-25-350-024; REAL; Property; 2004 AV from \$ 35,000 to \$ 46,600; TV from \$ 35,000 to \$ 38,554.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1393; BENJAMIN M HOUSTON; ENSLEY TWP.; NEWAYGO COUNTY; TRI COUNTY AREA SCHOOLS Sch. Dist.; 62-24-25-350-023; REAL; Property; 2004 AV from \$ 8,300 to \$ 19,900; TV from \$ 8,300 to \$ 11,991.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1394; ROBERT GUILLES; ENSLEY TWP.; NEWAYGO COUNTY; TRI COUNTY AREA SCHOOLS Sch. Dist.; 62-24-25-350-022; REAL; Property; 2004 AV from \$ 24,800 to \$ 36,400; TV from \$ 24,800 to \$ 30,410.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1397; KENNETH G WINDSOR; ENSLEY TWP.; NEWAYGO COUNTY; TRI COUNTY AREA SCHOOLS Sch. Dist.; 62-24-25-350-014; REAL; Property; 2004 AV from \$ 0 to \$ 1,160; TV from \$ 0 to \$ 3,101.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 38

February 23, 2005

Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1399; WILLIAM H DE VRIES; ENSLEY TWP.; NEWAYGO COUNTY; TRI COUNTY AREA SCHOOLS Sch. Dist.; 62-24-25-350-012; REAL; Property;

2004 AV from \$ 38,000 to \$ 49,600; TV from \$ 31,528 to \$ 31,528.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1400; R C WALTERS; ENSLEY TWP.; NEWAYGO COUNTY; TRI COUNTY AREA SCHOOLS Sch. Dist.; 62-24-25-350-005; REAL; Property;

2004 AV from \$ 0 to \$ 11,600; TV from \$ 0 to \$ 3,101.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1401; JOHN BIBBLER; ENSLEY TWP.; NEWAYGO COUNTY; TRI COUNTY AREA SCHOOLS Sch. Dist.; 62-24-25-350-002; REAL; Property;

2004 AV from \$ 2,000 to \$ 13,600; TV from \$ 2,000 to \$ 5,577.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1402; ROBERT C WALTERS; ENSLEY TWP.; NEWAYGO COUNTY; TRI COUNTY AREA SCHOOLS Sch. Dist.; 62-24-25-349-022; REAL; Property;

2004 AV from \$ 16,500 to \$ 28,100; TV from \$ 16,500 to \$ 25,931.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1403; BRYANT ENTERPRISES; ENSLEY TWP.; NEWAYGO COUNTY; TRI COUNTY AREA SCHOOLS Sch. Dist.; 62-24-25-349-020; REAL; Property;

2004 AV from \$ 29,000 to \$ 40,600; TV from \$ 29,000 to \$ 32,511.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1408; DENNIS W HATHAWAY; ENSLEY TWP.; NEWAYGO COUNTY; TRI COUNTY AREA SCHOOLS Sch. Dist.; 62-24-25-349-012; REAL; Property;

2004 AV from \$ 33,700 to \$ 45,300; TV from \$ 30,379 to \$ 30,379.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2280; ELAINE GORTSEMA TRUST; ENSLEY TWP.; NEWAYGO COUNTY; TRI COUNTY AREA SCHOOLS Sch. Dist.; 62-24-24-176-023; REAL; Property;

2003 AV from \$ 71,600 to \$ 138,400; TV from \$ 40,604 to \$ 107,804;

2004 AV from \$ 78,700 to \$ 153,000; TV from \$ 41,537 to \$ 113,328.

Item 2 (continued):

Township of Merrill, Newaygo County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1623; HELEN ROGAN; MERRILL TWP.; NEWAYGO COUNTY; BALDWIN Sch. Dist.; 62-06-09-251-021; REAL; Property;
2002 AV from \$ 25,100 to \$ 27,300; TV from \$ 9,015 to \$ 11,285;
2003 AV from \$ 28,700 to \$ 30,900; TV from \$ 9,150 to \$ 11,454.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1624; HALE BROWN; MERRILL TWP.; NEWAYGO COUNTY; BALDWIN Sch. Dist.; 62-06-09-178-023; REAL; Property;
2002 AV from \$ 16,300 to \$ 20,500; TV from \$ 8,958 to \$ 13,293;
2003 AV from \$ 15,200 to \$ 19,400; TV from \$ 9,092 to \$ 13,492.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1625; JOHN THOMPSON C/O ELLEN; MERRILL TWP.; NEWAYGO COUNTY; BALDWIN Sch. Dist.; 62-06-09-443-015; REAL; Property;
2002 AV from \$ 34,800 to \$ 39,000; TV from \$ 34,800 to \$ 39,000;
2003 AV from \$ 36,400 to \$ 40,600; TV from \$ 35,322 to \$ 39,585.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2241; EARL SCHOLL; MERRILL TWP.; NEWAYGO COUNTY; WHITE CLOUD Sch. Dist.; 62-06-33-300-002; REAL; Property;
2002 AV from \$ 13,000 to \$ 27,300; TV from \$ 8,591 to \$ 23,349;
2003 AV from \$ 14,200 to \$ 28,500; TV from \$ 8,719 to \$ 23,699.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2242; RONALD JERMANSKI; MERRILL TWP.; NEWAYGO COUNTY; WHITE CLOUD Sch. Dist.; 62-06-02-200-016; REAL; Property;
2002 AV from \$ 12,800 to \$ 22,100; TV from \$ 9,371 to \$ 18,969;
2003 AV from \$ 13,500 to \$ 22,800; TV from \$ 9,511 to \$ 19,253.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2243; JOHN MALONE; MERRILL TWP.; NEWAYGO COUNTY; WHITE CLOUD Sch. Dist.; 62-06-10-101-014; REAL; Property;
2002 AV from \$ 37,600 to \$ 39,600; TV from \$ 31,682 to \$ 33,746;
2003 AV from \$ 38,900 to \$ 40,900; TV from \$ 32,157 to \$ 34,252.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 40

February 23, 2005

Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2244; THOMAS HOLLMAN; MERRILL TWP.; NEWAYGO COUNTY; WHITE CLOUD Sch. Dist.; 62-06-24-400-032; REAL; Property;
2002 AV from \$ 18,100 to \$ 18,600; TV from \$ 18,100 to \$ 18,600;
2003 AV from \$ 20,300 to \$ 20,800; TV from \$ 18,371 to \$ 18,879.

City of Auburn Hills, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3085; FREDERICK A & ELAINE E SPENCER TRUST; CITY OF AUBURN HILLS; OAKLAND COUNTY; AVONDALE Sch. Dist.; 14-26-476-015; REAL; Property;
2002 AV from \$ 55,280 to \$ 62,160; TV from \$ 38,020 to \$ 42,640;
2003 AV from \$ 56,930 to \$ 63,390; TV from \$ 38,590 to \$ 43,270;
2004 AV from \$ 58,280 to \$ 64,780; TV from \$ 39,470 to \$ 44,260.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3086; MICHAEL K TOBIASSEN & ANGELA M CLARK; CITY OF AUBURN HILLS; OAKLAND COUNTY; AVONDALE Sch. Dist.; 14-36-302-030; REAL; Property;
2002 AV from \$ 56,220 to \$ 58,650; TV from \$ 56,220 to \$ 58,650;
2003 AV from \$ 59,380 to \$ 61,820; TV from \$ 57,060 to \$ 59,530;
2004 AV from \$ 61,390 to \$ 63,990; TV from \$ 58,370 to \$ 60,890.

City of Lathrup Village, Oakland County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2583; SURNOW CO; CITY OF LATHRUP VILLIAGE; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 40-24-24-103-032; REAL; Property;
2003 AV from \$ 336,140 to \$ 364,140; TV from \$ 258,350 to \$ 286,350;
2004 AV from \$ 392,380 to \$ 420,380; TV from \$ 315,490 to \$ 343,870.

Township of Marion, Osceola County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2251; CARL & NORMA LINDSTROM; MARION TWP.; OSCEOLA COUNTY; MARION Sch. Dist.; 67-09-034-006-00; REAL; Property;
2003 AV from \$ 0 to \$ 49,000; TV from \$ 0 to \$ 46,049.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 41

February 23, 2005

Item 2 (continued):

Township of Bagley, Otsego County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1385; ERNEST J HERST; BAGLEY TWP.; OTSEGO COUNTY;
GAYLORD Sch. Dist.; 69-011-700-011-003-01; REAL; Property;
2002 AV from \$ 0 to \$ 10,300; TV from \$ 0 to \$ 10,300;
2003 AV from \$ 0 to \$ 10,300; TV from \$ 0 to \$ 10,300.

Township of Backus, Roscommon County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2324; JOHN & THELORA KEINATH; BACKUS TWP.;
ROSCOMMON COUNTY; HOUGHTON LAKE Sch. Dist.; 72-002-100-001-
0650; REAL; Property;
2002 AV from \$ 16,500 to \$ 1,000; TV from \$ 14,440 to \$ 1,000.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2325; CHARLES H COLE JR & MILDRED ELDRIDGE; BACKUS
TWP.; ROSCOMMON COUNTY; HOUGHTON LAKE Sch. Dist.; 72-002-100-
001-0625; REAL; Property;
2002 AV from \$ 1,000 to \$ 16,500; TV from \$ 1,000 to \$ 14,440.

City of Saginaw, Saginaw County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1316; GENERAL WHITSON; CITY OF SAGINAW; SAGINAW
COUNTY; SAGINAW CITY Sch. Dist.; 09-0100-00000; REAL; Property;
2001 AV from \$ 0 to \$ 1,791; TV from \$ 0 to \$ 1,791;
2002 AV from \$ 0 to \$ 1,791; TV from \$ 0 to \$ 1,791;
2003 AV from \$ 0 to \$ 1,791; TV from \$ 0 to \$ 1,791.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1390; CATHERINE LIDDELL; CITY OF SAGINAW; SAGINAW
COUNTY; SAGINAW CITY Sch. Dist.; 11-1294-00000; REAL; Property;
2003 AV from \$ 0 to \$ 13,244; TV from \$ 0 to \$ 11,651.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 42

February 23, 2005

Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1456; JEANNINE COALLIER CATHOLIC WORKER; CITY OF SAGINAW; SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 08-0265-00000; REAL; Property;

2004 AV from \$ 0 to \$ 708; TV from \$ 0 to \$ 708.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1457; WASHINGTON & EMMA GRANT; CITY OF SAGINAW; SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 21-2105-00000; REAL; Property;

2003 AV from \$ 0 to \$ 9,986; TV from \$ 0 to \$ 9,087;

2004 AV from \$ 0 to \$ 11,783; TV from \$ 0 to \$ 9,296.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3145; SILAS WILLIAMSON; CITY OF SAGINAW; SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 06-0480-00000; REAL; Property;

2003 AV from \$ 0 to \$ 515; TV from \$ 0 to \$ 515;

2004 AV from \$ 0 to \$ 619; TV from \$ 0 to \$ 526.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4072; JEANNINE COALLIER CATHOLIC WORKER; CITY OF SAGINAW; SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 08-0266-00000; REAL; Property;

2004 AV from \$ 0 to \$ 819; TV from \$ 0 to \$ 819.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4073; SILAS WILLIAMSON; CITY OF SAGINAW; SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 21-3192-00000; REAL; Property;

2003 AV from \$ 0 to \$ 7,145; TV from \$ 0 to \$ 7,145;

2004 AV from \$ 0 to \$ 8,432; TV from \$ 0 to \$ 7,309.

Township of Tittabawassee, Saginaw County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3142; M & C DAVIS; TITTABAWASSEE TWP.; SAGINAW COUNTY; FREELAND Sch. Dist.; 29-13-3-20-1598-000; REAL; Property;

2004 AV from \$ 16,300 to \$ 125,222; TV from \$ 16,300 to \$ 125,222.

Item 2 (continued):

Township of Burtchville, Saint Clair County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2669; LARRY NILLIKER; BURTCHVILLE TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-11-998-9100-004; REAL; Property; 2004 AV from \$ 0 to \$ 1,705; TV from \$ 0 to \$ 1,705.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2675; JUDITH TANTON; BURTCHVILLE TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-11-998-9100-011; REAL; Property; 2004 AV from \$ 0 to \$ 2,067; TV from \$ 0 to \$ 2,067.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2678; BONNIE BRADLEY; BURTCHVILLE TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-11-998-9100-014; REAL; Property; 2004 AV from \$ 0 to \$ 3,320; TV from \$ 0 to \$ 3,320.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2680; LEONA SHEPPARD; BURTCHVILLE TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-11-998-9100-016; REAL; Property; 2004 AV from \$ 0 to \$ 946; TV from \$ 0 to \$ 946.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2685; DAVID HALL; BURTCHVILLE TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-11-998-9100-021; REAL; Property; 2004 AV from \$ 0 to \$ 544; TV from \$ 0 to \$ 544.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2703; INDIAN TRAILS NORTH; BURTCHVILLE TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-11-998-9100-041; REAL; Property; 2004 AV from \$ 0 to \$ 1,102; TV from \$ 0 to \$ 1,102.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2722; DAVID WINCHESTER; BURTCHVILLE TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-11-998-9100-061; REAL; Property; 2004 AV from \$ 0 to \$ 1,299; TV from \$ 0 to \$ 1,299.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 44

February 23, 2005

Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2723; MARGUERITE GRISWOLD; BURTCHVILLE TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-11-998-9100-062; REAL; Property;

2004 AV from \$ 0 to \$ 1,836; TV from \$ 0 to \$ 1,836.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2725; DEVANG BHATT; BURTCHVILLE TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-11-998-9100-064; REAL; Property;

2004 AV from \$ 0 to \$ 621; TV from \$ 0 to \$ 621.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2732; SABRINA NICOLIC; BURTCHVILLE TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-11-998-9100-072; REAL; Property;

2004 AV from \$ 0 to \$ 2,025; TV from \$ 0 to \$ 2,025.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3287; SARAH MANNING; BURTCHVILLE TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-11-999-9100-029; REAL; Property;

2004 AV from \$ 0 to \$ 1,406; TV from \$ 0 to \$ 1,406.

Township of Nottawa, Saint Joseph County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-2258; SCORI-MOLD & ENGINEERING INC; NOTTAWA TWP.; SAINT JOSEPH COUNTY; CENTREVILLE Sch. Dist.; 75-042-900-010-00; REAL-IFT; Property;

2003 AV from \$ 75,400 to \$ 0 ; TV from \$ 71,560 to \$ 0 ;

2004 AV from \$ 75,400 to \$ 0 ; TV from \$ 73,205 to \$ 0 .

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-2259; ROBERT F & TINA M LAMMON; NOTTAWA TWP.; SAINT JOSEPH COUNTY; CENTREVILLE Sch. Dist.; 75-042-777-078-00; REAL; Property;

2003 AV from \$ 12,300 to \$ 87,700; TV from \$ 7,122 to \$ 78,682;

2004 AV from \$ 19,700 to \$ 95,100; TV from \$ 7,285 to \$ 80,490.

February 23, 2005

Item 2 (continued):

Township of Cherry Grove, Wexford County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1464; GRETCHEN BRINKS; CHERRY GROVE TWP.; WEXFORD COUNTY; CADILLAC Sch. Dist.; 2110-10-1112; REAL; Property;
2003 AV from \$ 20,100 to \$ 20,100; TV from \$ 5,684 to \$ 20,184;
2004 AV from \$ 20,400 to \$ 20,400; TV from \$ 5,814 to \$ 20,648.

Township of Haring, Wexford County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2264; GREGORY A & SUSAN C GRAHEK; HARING TWP.; WEXFORD COUNTY; CADILLAC Sch. Dist.; 2209-28-4413; REAL; Property;
2004 AV from \$ 220,700 to \$ 242,900; TV from \$ 77,002 to \$ 99,202.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2266; BRIAN PRIDDLE; HARING TWP.; WEXFORD COUNTY; CADILLAC Sch. Dist.; 2209-FH1-047; REAL; Property;
2004 AV from \$ 39,000 to \$ 51,000; TV from \$ 38,735 to \$ 50,735.

Township of Selma, Wexford County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2267; WILLIAM J MIDDLEDITCH; SELMA TWP.; WEXFORD COUNTY; CADILLAC Sch. Dist.; 2210-PW-1016; REAL; Property;
2004 AV from \$ 6,000 to \$ 36,300; TV from \$ 2,000 to \$ 32,300.

Item 3. It was moved by Roberts, supported by Lupi, and unanimously approved the below-referenced MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner:

154-04-0315; JACKSON HEWITT; CITY OF JACKSON; JACKSON COUNTY; JACKSON Sch. Dist.; P-284110000; PERSONAL; Property;
2004 AV from \$ 0 to \$ 3,300; TV from \$ 0 to \$ 3,300.

154-04-0355; NATIONAL CITY LEASING CORPORATION; BROWNSTOWN TWP.; WAYNE COUNTY; WOODHAVEN Sch. Dist.; 70-999-00-0412-003; PERSONAL; Property;
2003 AV from \$ 85,800 to \$ 43,183; TV from \$ 85,800 to \$ 43,183.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 46

February 23, 2005

Item 3 (continued):

154-04-1058; SF GILMORE INC; CITY OF WYOMING; KENT COUNTY;
WYOMING Sch. Dist.; 41-66-00-089-597; PERSONAL; Property;
2002 AV from \$ 0 to \$ 5,400; TV from \$ 0 to \$ 5,400.

154-04-1167; SUN TAN SALON; BROWNSTOWN TWP.; WAYNE COUNTY;
GIBRALTAR Sch. Dist.; 70-999-00-0907-001; PERSONAL; Property;
2003 AV from \$ 28,300 to \$ 34,900; TV from \$ 28,300 to \$ 34,900;
2004 AV from \$ 18,600 to \$ 30,300; TV from \$ 18,600 to \$ 30,300.

154-04-1300; LEASING SPECIALIST INC; CITY OF KALAMAZOO;
KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9055461; PERSONAL;
Property;
2003 AV from \$ 0 to \$ 8,300; TV from \$ 0 to \$ 8,300;
2004 AV from \$ 0 to \$ 9,600; TV from \$ 0 to \$ 9,600.

154-04-1597; BALDOS ENTERPRISES; BROWNSTOWN TWP.; WAYNE
COUNTY; WOODHAVEN Sch. Dist.; 70-999-00-0011-200; PERSONAL;
Property;
2002 AV from \$ 43,300 to \$ 52,850; TV from \$ 43,300 to \$ 52,850;
2003 AV from \$ 39,100 to \$ 47,500; TV from \$ 39,100 to \$ 47,500;
2004 AV from \$ 35,400 to \$ 43,000; TV from \$ 35,400 to \$ 43,000.

154-04-1811; PORT HURON GAS & OIL INC; CITY OF MARYSVILLE;
SAINT CLAIR COUNTY; MARYSVILLE Sch. Dist.; 03-999-2010-000;
PERSONAL; Property;
2004 AV from \$ 36,664 to \$ 43,300; TV from \$ 36,664 to \$ 43,300.

154-04-1846; MRA ADVERTISING/PRODUCTION SUPPORT; CITY OF ST.
CLAIR SHORES; MACOMB COUNTY; SOUTH LAKE Sch. Dist.; 30-02-192-
900; PERSONAL; Property;
2003 AV from \$ 0 to \$ 9,900; TV from \$ 0 to \$ 9,900;
2004 AV from \$ 0 to \$ 8,400; TV from \$ 0 to \$ 8,400.

154-04-1859; EMMANUEL COMMUNITY HOUSING INC; CITY OF
DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 01005458-9; REAL;
Property;
2003 AV from \$ 1,071 to \$ 45,038; TV from \$ 1,065 to \$ 45,038;
2004 AV from \$ 1,153 to \$ 48,505; TV from \$ 1,089 to \$ 46,073.

154-04-2412; BOB EVANS RESTAURANT #67; BLACKMAN TWP.;
JACKSON COUNTY; NORTHWEST Sch. Dist.; 900-08-40-600-032-02;
PERSONAL; Property;
2002 AV from \$ 40,928 to \$ 55,450; TV from \$ 40,928 to \$ 55,450;
2003 AV from \$ 32,517 to \$ 51,400; TV from \$ 32,517 to \$ 51,400;
2004 AV from \$ 35,214 to \$ 53,650; TV from \$ 35,214 to \$ 53,650.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 47

February 23, 2005

Item 3 (continued):

154-04-2413; BOB EVANS RESTAURANT #430; LEONI TWP.; JACKSON COUNTY; EAST JACKSON Sch. Dist.; 902-09-31-177-004-00; PERSONAL; Property;
2003 AV from \$ 106,213 to \$ 126,300; TV from \$ 106,213 to \$ 126,300;
2004 AV from \$ 94,888 to \$ 111,700; TV from \$ 94,888 to \$ 111,700.

154-04-2509; DYNAMIC HOME CARE SERVICES INC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-70-304-500; PERSONAL; Property;
2004 AV from \$ 7,500 to \$ 8,380; TV from \$ 7,500 to \$ 8,380.

154-04-2920; THE ALCOVE/FRANKLIN ELECTROLYSIS; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-76-407-500; PERSONAL; Property;
2004 AV from \$ 2,440 to \$ 4,850; TV from \$ 2,440 to \$ 4,850.

154-04-2971; NEUROMUSCULAR ASSOCIATES LLC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-64-319-000; PERSONAL; Property;
2004 AV from \$ 12,500 to \$ 19,940; TV from \$ 12,500 to \$ 19,940.

154-04-2978; NUCO 2 INC C/O BURR WOLFF; MUNDY TWP.; GENESEE COUNTY; CARMEN-AINSWORTH Sch. Dist.; 15-80-210-804; PERSONAL; Property;
2004 AV from \$ 0 to \$ 3,028; TV from \$ 0 to \$ 3,028.

154-04-2979; AT & T CORP; MUNDY TWP.; GENESEE COUNTY; SWARTZ CREEK Sch. Dist.; 15-80-200-804; PERSONAL; Property;
2004 AV from \$ 0 to \$ 45,800; TV from \$ 0 to \$ 45,800.

154-04-3250; CONNIE METHNER; JEROME TWP.; MIDLAND COUNTY; MERIDIAN Sch. Dist.; 56-081-680-015-022-00; REAL; Property;
2004 AV from \$ 0 to \$ 3,600; TV from \$ 0 to \$ 3,600.

154-04-3253; CENTRAL CARPET SUPPLIES INC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-25-216-000; PERSONAL; Property;
2002 AV from \$ 4,840 to \$ 10,870; TV from \$ 4,840 to \$ 10,870;
2003 AV from \$ 4,250 to \$ 9,480; TV from \$ 4,250 to \$ 9,480.

154-04-3316; DSM PHARMA CHEMICAL SOUTH HAVEN INC; CITY OF SOUTH HAVEN; VAN BUREN COUNTY; SOUTH HAVEN Sch. Dist.; 80-53-900-031-00; PERSONAL; Property;
2002 AV from \$5,364,700 to \$5,676,200; TV from \$5,364,700 to \$5,676,200;
2003 AV from \$5,165,700 to \$5,431,700; TV from \$5,165,700 to \$5,431,700;
2004 AV from \$6,416,700 to \$6,624,800; TV from \$6,416,700 to \$6,624,800.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 48

February 23, 2005

Item 3 (continued):

154-04-3467; MR C'S CAR WASH OF HARPER WOODS; CITY OF HARPER WOODS; WAYNE COUNTY; HARPER WOODS Sch. Dist.; 42-999-00-1584-000; PERSONAL; Property;

2002 AV from \$ 190,600 to \$ 150,800; TV from \$ 190,600 to \$ 150,800;

2003 AV from \$ 172,600 to \$ 136,100; TV from \$ 172,600 to \$ 136,100;

2004 AV from \$ 86,400 to \$ 123,600; TV from \$ 86,400 to \$ 123,600.

154-04-3506; YOUNKERS/PARISIAN INC C/O SAKS INC; FORT GRATIOT TWP.; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 20-999-0118-000; PERSONAL; Property;

2002 AV from \$ 359,342 to \$ 368,850; TV from \$ 359,342 to \$ 368,342;

2003 AV from \$ 348,388 to \$ 358,650; TV from \$ 348,388 to \$ 358,650;

2004 AV from \$ 343,600 to \$ 345,800; TV from \$ 343,600 to \$ 345,650.

154-04-3601; T & W FUNDING XII LLC C/O LEASE DIMENSIONS; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 25990966.60; PERSONAL; Property;

2002 AV from \$ 8,630 to \$ 0 ; TV from \$ 8,630 to \$ 0 .

154-04-3707; JEFFREY THREET CAR WASH; GENESEE TWP.; GENESEE COUNTY; GENESEE Sch. Dist.; 11-80-1107-02; PERSONAL; Property;

2002 AV from \$ 6,900 to \$ 16,600; TV from \$ 6,900 to \$ 16,600;

2003 AV from \$ 8,600 to \$ 16,600; TV from \$ 8,600 to \$ 16,600;

2004 AV from \$ 10,800 to \$ 16,600; TV from \$ 10,800 to \$ 16,600.

154-04-3708; HERITAGE VETERINARY HOSPITAL; GENESEE TWP.; GENESEE COUNTY; KEARSLEY Sch. Dist.; 11-80-2301-78; PERSONAL; Property;

2002 AV from \$ 6,900 to \$ 14,400; TV from \$ 6,900 to \$ 14,400;

2003 AV from \$ 6,800 to \$ 13,000; TV from \$ 6,800 to \$ 13,000;

2004 AV from \$ 6,600 to \$ 13,100; TV from \$ 6,600 to \$ 13,100.

154-04-3741; DAWLEN CORPORATION; SUMMIT TWP.; JACKSON COUNTY; JACKSON Sch. Dist.; 999-13-37-000-006-07; PERSONAL--IFT; Property;

2003 AV from \$ 168,000 to \$ 162,450; TV from \$ 168,000 to \$ 162,450;

2004 AV from \$ 142,500 to \$ 138,250; TV from \$ 142,500 to \$ 138,250.

154-04-3876; INTERNATIONAL GAME TECHNOLOGY; CITY OF SAULT STE. MARIE; CHIPPEWA COUNTY; SAULT STE.MARIE Sch. Dist.; 17-051-925-044-00; PERSONAL; Property;

2004 AV from \$ 0 to \$ 145,300; TV from \$ 0 to \$ 145,300.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 49

February 23, 2005

Item 3 (continued):

154-04-3877; INTERNATIONAL GAME TECHNOLOGY; BAY MILLS TWP.; CHIPPEWA COUNTY; BRIMLEY Sch. Dist.; 17-001-925-010-00; PERSONAL; Property;
2004 AV from \$ 0 to \$ 43,600; TV from \$ 0 to \$ 43,600.

154-04-3878; INTERNATIONAL GAMING TECHNOLOGY; SUPERIOR TWP.; CHIPPEWA COUNTY; BRIMLEY Sch. Dist.; 17-014-925-058-00; PERSONAL; Property;
2004 AV from \$ 0 to \$ 94,100; TV from \$ 0 to \$ 94,100.

154-04-3888; KELLY FUELS; CITY OF JACKSON; JACKSON COUNTY; JACKSON Sch. Dist.; P-25059D000; PERSONAL; Property;
2002 AV from \$ 166,200 to \$ 156,700; TV from \$ 166,200 to \$ 156,700;
2003 AV from \$ 153,300 to \$ 157,400; TV from \$ 153,300 to \$ 157,400;
2004 AV from \$ 173,200 to \$ 194,700; TV from \$ 173,200 to \$ 194,700.

154-04-3893; SATELLITE SHELTERS INC; CITY OF KENTWOOD; KENT COUNTY; CALEDONIA Sch. Dist.; 41-50-65-025-746; PERSONAL; Property;
2002 AV from \$ 0 to \$ 1,200; TV from \$ 0 to \$ 1,200.

154-04-3922; CREATIVE CREDIT SOLUTIONS LLC; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-55-500-300; PERSONAL; Property;
2002 AV from \$ 13,230 to \$ 15,550; TV from \$ 13,230 to \$ 15,550;
2003 AV from \$ 15,520 to \$ 17,460; TV from \$ 15,520 to \$ 17,460;
2004 AV from \$ 16,800 to \$ 18,440; TV from \$ 16,800 to \$ 18,440.

154-04-3968; TRANSPORTATION SERVICES INC; BROWNSTOWN TWP.; WAYNE COUNTY; WOODHAVEN Sch. Dist.; 70-999-00-0170-600; PERSONAL; Property;
2004 AV from \$ 304,800 to \$ 353,250; TV from \$ 304,800 to \$ 353,250.

154-04-3969; RHEIN & ASSOCIATES; CANTON TWP.; WAYNE COUNTY; PLYMOUTH-CANTON Sch. Dist.; 71-999-99-1512-750; PERSONAL; Property;
2002 AV from \$ 380 to \$ 920; TV from \$ 380 to \$ 920;
2003 AV from \$ 450 to \$ 1,240; TV from \$ 450 to \$ 1,240;
2004 AV from \$ 360 to \$ 1,120; TV from \$ 360 to \$ 1,120.

154-04-3970; POSITIVE TOOL ENGINEERING INC; REDFORD TWP.; WAYNE COUNTY; REDFORD UNION Sch. Dist.; 79-999-00-1696-000; PERSONAL; Property;
2002 AV from \$ 48,900 to \$ 106,800; TV from \$ 48,900 to \$ 106,800;
2003 AV from \$ 48,900 to \$ 97,200; TV from \$ 48,900 to \$ 97,200;
2004 AV from \$ 55,000 to \$ 89,250; TV from \$ 55,000 to \$ 89,250.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 50

February 23, 2005

Item 3 (continued):

154-04-3971; POWERHOUSE GYM; VAN BUREN TWP.; WAYNE COUNTY;
VAN BUREN Sch. Dist.; 83-999-00-0506-000; PERSONAL; Property;
2002 AV from \$ 33,400 to \$ 41,550; TV from \$ 33,400 to \$ 41,550;
2003 AV from \$ 31,400 to \$ 37,150; TV from \$ 31,400 to \$ 37,150;
2004 AV from \$ 16,000 to \$ 33,400; TV from \$ 16,000 to \$ 33,400.

154-04-3972; PATRICIA I BOYLE DDS; CITY OF DEARBORN; WAYNE
COUNTY; DEARBORN Sch. Dist.; 84-0001-296500; PERSONAL; Property;
2002 AV from \$ 8,650 to \$ 10,500; TV from \$ 8,650 to \$ 10,500;
2003 AV from \$ 7,750 to \$ 9,850; TV from \$ 7,750 to \$ 9,850;
2004 AV from \$ 7,000 to \$ 8,850; TV from \$ 7,000 to \$ 8,850.

154-04-3973; FORD MOTOR CREDIT CO; CITY OF DEARBORN; WAYNE
COUNTY; DEARBORN Sch. Dist.; 84-0000-127000; PERSONAL; Property;
2002 AV from \$5,335,700 to \$6,686,050; TV from \$5,335,700 to \$6,686,050;
2003 AV from \$9,643,450 to \$9,872,150; TV from \$9,643,450 to \$9,872,150;
2004 AV from \$12,457,750 to \$12,734,400; TV from \$12,457,750 to \$12,734,400.

154-04-3975; PIER 1 IMPORTS US INC #0122; CITY OF DEARBORN;
WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-058500; PERSONAL;
Property;
2002 AV from \$ 39,050 to \$ 48,200; TV from \$ 39,050 to \$ 48,200;
2003 AV from \$ 37,500 to \$ 42,550; TV from \$ 37,500 to \$ 42,550;
2004 AV from \$ 31,800 to \$ 36,250; TV from \$ 31,800 to \$ 36,250.

154-04-3976; ICEE USA CORP; CITY OF DEARBORN; WAYNE COUNTY;
DEARBORN Sch. Dist.; 84-0000-157500; PERSONAL; Property;
2002 AV from \$ 12,450 to \$ 15,700; TV from \$ 12,450 to \$ 15,700;
2003 AV from \$ 12,250 to \$ 15,450; TV from \$ 12,250 to \$ 15,450;
2004 AV from \$ 14,150 to \$ 17,850; TV from \$ 14,150 to \$ 17,850.

154-04-3977; SENATE CONEY ISLAND #4; CITY OF DEARBORN; WAYNE
COUNTY; DEARBORN Sch. Dist.; 84-0000-702500; PERSONAL; Property;
2002 AV from \$ 11,050 to \$ 37,650; TV from \$ 11,050 to \$ 27,650;
2003 AV from \$ 9,900 to \$ 25,000; TV from \$ 9,900 to \$ 25,000;
2004 AV from \$ 7,400 to \$ 23,500; TV from \$ 7,400 to \$ 23,500.

154-04-3978; THE KROGER CO OF MI #697; CITY OF DEARBORN;
WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-092750; PERSONAL;
Property;
2003 AV from \$ 832,850 to \$ 841,700; TV from \$ 832,850 to \$ 841,700.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 51

February 23, 2005

Item 3 (continued):

154-04-3979; CIBER INC; CITY OF DEARBORN; WAYNE COUNTY;
DEARBORN Sch. Dist.; 84-0001-371750; PERSONAL; Property;
2004 AV from \$ 31,800 to \$ 36,550; TV from \$ 31,800 to \$ 36,550.

154-04-3980; CIBER INC; CITY OF DEARBORN; WAYNE COUNTY;
DEARBORN Sch. Dist.; 84-0001-354000; PERSONAL; Property;
2002 AV from \$ 46,350 to \$ 56,950; TV from \$ 46,350 to \$ 56,950.

154-04-3981; JAY'S FOOD SHOPPE INC; CITY OF DEARBORN; WAYNE
COUNTY; DEARBORN Sch. Dist.; 84-0000-527000; PERSONAL; Property;
2002 AV from \$ 5,100 to \$ 8,800; TV from \$ 5,100 to \$ 8,800;
2003 AV from \$ 5,700 to \$ 9,000; TV from \$ 5,700 to \$ 9,000;
2004 AV from \$ 6,000 to \$ 9,400; TV from \$ 6,000 to \$ 9,400.

154-04-3982; PRAXAIR DISTRIBUTION INC; CITY OF DETROIT; WAYNE
COUNTY; DETROIT Sch. Dist.; 22995891.00; PERSONAL; Property;
2002 AV from \$ 126,580 to \$ 303,900; TV from \$ 126,580 to \$ 303,900;
2003 AV from \$ 132,620 to \$ 313,200; TV from \$ 132,620 to \$ 313,200;
2004 AV from \$ 165,640 to \$ 253,200; TV from \$ 165,640 to \$ 253,200.

154-04-3983; CONTINENTAL INDUSTRIAL SERVICES; CITY OF
DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 04990002.03;
PERSONAL; Property;
2004 AV from \$ 0 to \$ 18,870; TV from \$ 0 to \$ 18,870.

154-04-3984; FIRST FINANCIAL CORP SVS; CITY OF DETROIT; WAYNE
COUNTY; DETROIT Sch. Dist.; 17990854.00; PERSONAL; Property;
2004 AV from \$ 0 to \$ 25,140; TV from \$ 0 to \$ 25,140.

154-04-3985; BECKMAN COULTER INC; CITY OF DETROIT; WAYNE
COUNTY; DETROIT Sch. Dist.; 21993567.01; PERSONAL; Property;
2004 AV from \$ 8,550 to \$ 678,070; TV from \$ 8,550 to \$ 678,070.

154-04-3986; BECKMAN COULTER INC; CITY OF DETROIT; WAYNE
COUNTY; DETROIT Sch. Dist.; 06990084.01; PERSONAL; Property;
2004 AV from \$ 800 to \$ 23,840; TV from \$ 800 to \$ 23,840.

154-04-3987; BECKMAN COULTER INC; CITY OF DETROIT; WAYNE
COUNTY; DETROIT Sch. Dist.; 25990163.00; PERSONAL; Property;
2004 AV from \$ 16,420 to \$ 61,860; TV from \$ 16,420 to \$ 61,860.

154-04-3991; EIGHTEENTH STREET DELI; CITY OF HAMTRAMCK;
WAYNE COUNTY; HAMTRAMCK Sch. Dist.; 41-999-00-0001-000;
PERSONAL; Property;
2002 AV from \$ 72,100 to \$ 103,850; TV from \$ 72,100 to \$ 103,850;
2003 AV from \$ 64,100 to \$ 149,200; TV from \$ 64,100 to \$ 149,200.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 52

February 23, 2005

Item 3 (continued):

154-04-3993; SAF-TI GLASS DISTRIBUTORS INC; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-6763-000; PERSONAL; Property;

2002 AV from \$ 81,500 to \$ 97,000; TV from \$ 81,500 to \$ 97,000;

2003 AV from \$ 121,550 to \$ 133,850; TV from \$ 121,550 to \$ 133,850;

2004 AV from \$ 109,680 to \$ 132,600; TV from \$ 109,680 to \$ 132,600.

154-04-3994; SUMMIT PARTY SHOPPE INC; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-7437-000; PERSONAL; Property;

2002 AV from \$ 970 to \$ 4,470; TV from \$ 970 to \$ 4,470;

2003 AV from \$ 840 to \$ 4,160; TV from \$ 840 to \$ 4,160;

2004 AV from \$ 750 to \$ 3,850; TV from \$ 750 to \$ 3,850.

154-04-3995; PLASTOMER CORP; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-6116-000; PERSONAL; Property;

2002 AV from \$1,822,320 to \$1,931,050; TV from \$1,822,320 to \$1,931,050;

2003 AV from \$1,724,180 to \$1,835,600; TV from \$1,724,180 to \$1,835,600;

2004 AV from \$1,646,260 to \$1,723,550; TV from \$1,646,260 to \$1,723,550.

154-04-3996; MICKELSEN CHIROPRACTIC CENTER; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-2482-000; PERSONAL; Property;

2002 AV from \$ 1,180 to \$ 2,770; TV from \$ 1,180 to \$ 2,770;

2003 AV from \$ 1,050 to \$ 2,540; TV from \$ 1,050 to \$ 2,540;

2004 AV from \$ 930 to \$ 2,350; TV from \$ 930 to \$ 2,350.

154-04-3997; ONYX ENVIRONMENTAL SERVICES; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-0233-000; PERSONAL; Property;

2002 AV from \$ 2,460 to \$ 4,520; TV from \$ 2,460 to \$ 4,520;

2003 AV from \$ 5,860 to \$ 7,570; TV from \$ 5,860 to \$ 7,570;

2004 AV from \$ 6,000 to \$ 6,340; TV from \$ 6,000 to \$ 6,340.

154-04-3998; PROGRESSIVE INSURANCE; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-3042-000; PERSONAL; Property;

2004 AV from \$ 9,580 to \$ 22,910; TV from \$ 9,580 to \$ 22,910.

154-04-3999; NATURAL OVENS BAKERY INC; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-3079-000; PERSONAL; Property;

2003 AV from \$ 470 to \$ 1,470; TV from \$ 470 to \$ 1,470;

2004 AV from \$ 360 to \$ 1,140; TV from \$ 360 to \$ 1,140.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 53

February 23, 2005

Item 3 (continued):

154-04-4000; CROSS CONCRETE PUMPING INC; CITY OF MELVINDALE; WAYNE COUNTY; MELVINDALE Sch. Dist.; 47-999-00-0216-000; PERSONAL; Property;

2002 AV from \$ 63,900 to \$ 457,150; TV from \$ 63,900 to \$ 457,150;

2003 AV from \$ 65,000 to \$ 507,650; TV from \$ 65,000 to \$ 507,650;

2004 AV from \$ 0 to \$ 485,650; TV from \$ 0 to \$ 485,650.

154-04-4018; MR CAR WASH; CITY OF TAYLOR; WAYNE COUNTY; CRESTWOOD Sch. Dist.; 60-999-00-2839-000; PERSONAL; Property;

2002 AV from \$ 17,400 to \$ 18,750; TV from \$ 17,400 to \$ 18,750;

2003 AV from \$ 17,400 to \$ 24,800; TV from \$ 17,400 to \$ 24,800;

2004 AV from \$ 19,200 to \$ 30,500; TV from \$ 19,200 to \$ 30,500.

154-04-4019; DALE'S CAR WASH; CITY OF TAYLOR; WAYNE COUNTY; TAYLOR Sch. Dist.; 60-999-00-6301-002; PERSONAL; Property;

2003 AV from \$ 20,300 to \$ 33,100; TV from \$ 20,300 to \$ 33,100;

2004 AV from \$ 22,400 to \$ 65,000; TV from \$ 22,400 to \$ 65,000.

154-04-4020; AMERICAN TOOL & ENGRAVING; CITY OF TAYLOR; WAYNE COUNTY; TAYLOR Sch. Dist.; 60-999-00-0235-000; PERSONAL; Property;

2002 AV from \$ 26,000 to \$ 54,450; TV from \$ 26,000 to \$ 54,450;

2003 AV from \$ 26,000 to \$ 58,050; TV from \$ 26,000 to \$ 58,050;

2004 AV from \$ 28,600 to \$ 51,450; TV from \$ 28,600 to \$ 51,450.

154-04-4108; MUELLER INDUSTRIES; CITY OF PORT HURON; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 06-999-0645-000; PERSONAL; Property;

2002 AV from \$6,649,800 to \$6,801,850; TV from \$6,649,800 to \$6,801,850;

2003 AV from \$6,398,600 to \$6,516,950; TV from \$6,398,600 to \$6,516,950;

2004 AV from \$6,303,800 to \$6,407,600; TV from \$6,303,800 to \$6,407,600.

154-04-4218; DETROIT MEDICAL CENTER; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 21992428.10; PERSONAL; Property;

2002 AV from \$ 61,780 to \$ 71,750; TV from \$ 61,780 to \$ 71,750;

2003 AV from \$ 67,960 to \$ 70,500; TV from \$ 67,960 to \$ 70,500.

154-04-4219; URBAN SCIENCE APPLICATION SYSTEMS; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 01990136.00; PERSONAL; Property;

2002 AV from \$ 84,800 to \$ 86,650; TV from \$ 84,800 to \$ 86,650;

2003 AV from \$ 150,100 to \$ 402,500; TV from \$ 150,100 to \$ 402,500.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 54

February 23, 2005

Item 3 (continued):

154-04-4220; ROCHE DIAGNOSTICS CORP; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 06990141.04; PERSONAL; Property; 2002 AV from \$ 0 to \$ 189,750; TV from \$ 0 to \$ 189,750.

- Item 4. It was moved by Roberts, supported by Lupi, and unanimously approved to direct that letters be sent to the counties which filed late studies requiring that they submit a plan of action which will result in a timely filing of 2005 equalization studies.
- Item 5. It was moved by Roberts, supported by Lupi, and unanimously approved the economic allowance of 24% requested for Enbridge Pipeline Company's (formerly Lakehead Pipeline Co.) Line 6B for 2005 assessment purposes.
- Item 6. It was moved by Roberts, supported by Lupi, and unanimously approved to send a letter to Mr. James Buhlinger, Treasurer of the City of Sterling Heights, indicating that the 20 day period for sending bills resulting from an increase in assessment as prescribed by MCL 211.154(2) is a mandatory requirement, not a guideline.
- Item 7. It was moved by Roberts, supported by Lupi, and unanimously approved that the Executive Secretary send a letter to Senator Cameron Brown regarding an Industrial Development District in the City of Sturgis affirming the requirements of the law regarding IFT exemptions.
- Item 8. It was moved by Roberts, supported by Lupi, and unanimously approved the final staff recommendations for the valuation of lands owned by the Department of Natural resources as required by MCL 324.2153.
- Item 9. It was moved by Roberts, supported by Lupi, and unanimously approved the course of action outlined in the letter from Mr. Derk W. Beckerleg, attorney, representing the West Bloomfield Township Assessor and Board of Review.
- Item 10. STC Bulletin 4 of 2005 – Cemetery Property. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt.
- Item 11. It was moved by Roberts, supported by Lupi, and unanimously approved that the Executive Secretary send a letter to Attorney Stewart Mandell indicating the Commission's position that units of local government are authorized to directly engage third parties to conduct personal property tax audits of Michigan taxpayers. The letter will request a response within 2 weeks.
- Item 12. It was moved by Roberts, supported by Lupi, and unanimously approved that a letter of appreciation be sent to the Assessment and Certification Division's staff regarding prompt assistance and service.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 55

February 23, 2005

- Item 13. It was moved by Roberts, supported by Lupi, and unanimously approved the units for re-certifications and new certifications and the recertification denials of the computerized tax rolls as noted below:

Recertification: City of Caspian, Iron County

Recertification Denials: Home Township, Montcalm County

- No record of previous approval

Reynolds Township, Montcalm County

- No record of previous approval

- Item 14. It was moved by Roberts, supported by Lupi, and unanimously approved that the determination be revised in the below-referenced matter:

MCL 211.154 Petition 154-04-1120 Austin Vending

Parcel No. L-99-00-000-040 A determination was made at the State Tax Commission meeting held on November 30, 2004 to approve the request for a change of assessment for the years 2003 and 2004. It has been reaffirmed that the taxpayer did not incorrectly report for the year 2004 and that the assessment placed upon the assessment roll was estimated and should not be reduced by the State Tax Commission due to lack of jurisdiction. The official order should contain the year 2003 only.

It was moved by Roberts, supported by Lupi, and unanimously approved to dismiss for lack of jurisdiction the below-referenced matter:

MCL 211.154 Petition 154-02-1263 Detroit Athletic Club

Parcel No. WARD01-ITEM 0822.00 The taxpayer's agent has submitted a Form 628 (L-4155) requesting a reduction of the assessment for incorrectly reported personal property. It appears that there is no omitted or incorrectly reported property. The assessment appears to have been estimated.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-03-2089 Linda Noyes, Trustee

Parcel No. 49-003-015-002-00 An official order was issued for the above-referenced property owner on October 29, 2004. Notice was received that incorrect amounts for the Requested Taxable values for the years 2001, 2002, 2003, and 2004 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-03-1678 Scott & Sandra Richardson

Parcel No. 4711-05-102-094 An official order was issued for the above-referenced property owner on November 29, 2004. Notice was received that an incorrect amount for the Requested Taxable Valuation for the year 2003 had been submitted.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 56

February 23, 2005

Item 14 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-1746 Golden Fantasy, Inc.

Parcel No. 84-0000-971200 An official order was issued for the above-referenced property owner on January 25, 2005. Notice was received that incorrect parcel code number had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-1996 Curtis Metal Finishing Co.

Parcel No. 10-16-176-017-001 An official order was issued for the above-referenced property owner on January 26, 2005. Notice was received that incorrect parcel code number had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2089 Art Van Furniture

Parcel No. 28-999-0004-200 An official order was issued for the above-referenced property owner on January 26, 2005. Notice was received that incorrect amounts for the Requested Assessed and Requested Taxable values for the years 2003 and 2004 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2598 Spectrasite Communications

Parcel No. 74-30-998-5008-000 An official order was issued for the above-referenced property owner on January 26, 2005. Notice was received that incorrect parcel code number had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-1619 Comcast Cable of Clinton

Parcel No. 50-011-942-550-18 An official order was issued for the above-referenced property owner on January 28, 2005. Notice was received that an incorrect amount for the Requested Assessed value for the year 2004 had been submitted.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 57

February 23, 2005

- Item 15. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates for the below-referenced Industrial Facility Exemption Certificates:

CERT.NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
2004-627	ALPHA PLASTICS INC	CITY OF ST. LOUIS	GRATIOT	2	\$107,989
2004-629	W H PORTER INC	HOLLAND TWP.	OTTAWA	2	\$1,723,831
2004-630	DMCOR INC	MONITOR TWP.	BAY	2	\$616,428
2004-631	ROYAL OAK INDUSTRIES	CITY OF PORT HURON	ST. CLAIR	2	\$3,695,027
2004-632	BELL PACKAGING CORP	CITY OF WYOMING	KENT	2	\$2,220,700
2004-639	FIAMM TECHNOLOGIES	CITY OF CADILLAC	WEXFORD	2	\$134,311
2004-644	K & K DIE INC	CITY OF STERLING HEIGHTS	MACOMB	2	\$3,350,000
2004-646	JOHNSON TECHNOLOGY INC	CITY OF NORTON SHORES	MUSKEGON	2	\$2,945,000
2004-647	ACEMCO AUTOMOTIVE	CITY OF NORTON SHORES	MUSKEGON	2	\$3,000,000
2004-648	EXPERI-METAL INC	CITY OF STERLING HEIGHTS	MACOMB	2	\$3,722,353
2005-002	KOOPS INC.	CITY OF HOLLAND	ALLEGAN	2	\$671,000
2005-005	EAB FABRICATION INC.	CITY OF READING	HILLSDALE	2	\$90,194
2005-007	IMPERIAL GRAPHICS INC.	CITY OF WALKER	KENT	2	\$90,000

- Item 16. It was moved by Roberts, supported by Lupi, and unanimously approved to amend the original certificates for the below-referenced Industrial Facility Exemption Certificates:

CERT.NO.	NAME	LOCAL UNIT	COUNTY
1999-152	HURON CASTING INC.	VILLAGE OF PIGEON	HURON
2002-105	DIE TECH & ENGINEERING INC	CITY OF WYOMING	KENT

- Item 17. It was moved by Roberts, supported by Lupi, and unanimously approved to transfer the original certificates for the below-referenced Industrial Facility Exemption Certificates:

CERT.NO.	NAME	LOCAL UNIT	COUNTY
1997-200	DELTA ENGINEERED PLASTICS LLC	CITY OF AUBURN HILLS	OAKLAND
2000-172	AMERICAN DIE CORPORATION	CHESTERFIELD TWP.	MACOMB
2001-335	BAR PROCESSING	CITY OF WARREN	MACOMB
2002-156	ELECTREX COMPANY INC	HARRISON TWP.	MACOMB
2004-370	AP PLASTICS LLC	CITY OF HOLLAND	OTTAWA

- Item 18. Industrial Facility Exemption Application to Commission for approval to revoke per Section 15(1), (Requested by certificate holder) (Effective December 30, 2004), the below-referenced Industrial Facility Exemption Certificate:

CERT.NO.	NAME	LOCAL UNIT	COUNTY	COMPONENT
2002-448	JEDCO, INC.	CITY OF GRAND RAPIDS	KENT	real and personal correction

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 58

February 23, 2005

- Item 19. Industrial Facility Exemption Application to Commission for approval to revoke per Section 15(1), (Requested by certificate holder), the below-referenced Industrial Facility Exemption Certificate:

<u>CERT.NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>COMPONENT</u>
1997-641	DAIMLERCHRYSLER CORPORATION	CITY OF DETROIT	WAYNE	personal
1998-052	MIDWEST MOLD SERVICES, INC.	MACOMB TWP.	MACOMB	real

- Item 20. It was moved by Roberts, supported by Lupi, and unanimously approved to revoke per Section 15(3) (Requested by municipality) (Revocation effective December 30, 2004) the below-referenced Industrial Facility Exemption Certificate:

<u>CERT.NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>COMPONENT</u>
2002-317	PARK ENGINEERING LLC	CITY OF BAY CITY	BAY	personal

- Item 21. It was moved by Roberts, supported by Lupi, and unanimously approved to amend the certificate for the Water Pollution Control Exemption Application in the below-referenced matter:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>INVESTMENT</u>
2-4818	REICHHOLD INC.	CITY OF FERNDALE	OAKLAND	\$1,453,716

- Item 22. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates for the Neighborhood Enterprise Zone Applications in the below-referenced matters:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
N2003-299	CHUU-LIH JU & JOSEPH A NASHIF	CITY OF DETROIT	WAYNE	1	\$13,751
N2003-356	IVY WILLIAMS	CITY OF DETROIT	WAYNE	1	\$6,014
N2003-362	JOHN FOREMAN	CITY OF DETROIT	WAYNE	1	\$11,387
N2004-0007	MARTIN JACKSON	CITY OF DETROIT	WAYNE	2	\$65,000
N2004-0234	RICHARD C & CHRISTOPHER J PERESKY	CITY OF DETROIT	WAYNE	2	\$202,082
N2004-0614	JOHN P RUGE & JENNIFER M GRAU	CITY OF LANSING	INGHAM	1	\$31,399
N2004-0715	DANIEL T BARKMEIER	CITY OF DETROIT	WAYNE	2	\$236,227
N2004-1007	TINA L MULL	CITY OF RIVER ROUGE	WAYNE	2	\$104,000
N2004-1009	RASHAWN D YOUNG	CITY OF RIVER ROUGE	WAYNE	2	\$106,000
N2004-1010	JANEAL BROOKS	CITY OF RIVER ROUGE	WAYNE	2	\$120,000
N2004-1008	DEBORAH CADWELL	CITY OF RIVER ROUGE	WAYNE	2	\$105,000

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 59

February 23, 2005

- Item 23. It was moved by Roberts, supported by Naftaly, and unanimously approved to transfer the certificates for the Neighborhood Enterprise Zone Applications in the below-referenced matters:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
N1998-101	STACEY BROWN	CITY OF DETROIT	WAYNE	2	\$167,700
N1999-253	SHAYLA S MAXEY	CITY OF SAGINAW	SAGINAW	2	\$71,550

- Item 24. The Commission and Assistant Attorney General Ross Bishop discussed the status of the court cases involving the assessment of property owned by an Indian community or by an individual member of an Indian community as required by STC Bulletin 18 of 1998. The Commission directed that Mr. Bishop pursue a course of action that supported the direction contained in STC Bulletin 18 of 1998.

- Item 25. It was moved by Lupi, supported by Roberts, and unanimously approved to deny a request for a postponement to Hofley Manufacturing, City of Roseville, Macomb County, regarding File No. 154-04-3785.

- Item 26. It was moved by Lupi, supported by Roberts, and unanimously approved that the Commission has determined that ITC has fully reported its costs to assessors in the year 2004.

- Item 27. It was moved by Lupi, supported by Roberts, and unanimously approved the proposed memo to Assessors and Equalization Directors regarding assessment record cards which contain the property owner's Social Security Number.

- Item 28. It was moved by Roberts, supported by Lupi, and unanimously approved that the Executive Secretary write a response, on behalf of the State Tax Commission, to Mary Repar's letter regarding her classification appeal.

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Page 60

February 23, 2005

It was moved by Roberts, supported by Lupi, and unanimously approved to adjourn the State Tax Commission meeting at 3:10 P.M.

DATED TYPED: **February 25, 2005**

DATE APPROVED: **March 7, 2005**

**Robert H. Naftaly, Chair,
State Tax Commission**

**Robert R. Lupi, Member,
State Tax Commission**

**Douglas B. Roberts, Member,
State Tax Commission**